PROCEEDINGS

OF THE

MADRAS GOVERNMENT

IN THE

PUBLIC WORKS DEPARTMENT,

BUILDINGS AND ROADS BRANCH,

FOR THE

MONTH OF MARCH 1894.

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Forwarded to the Secretary of State ...	20th Mar., No. $\frac{4}{798}$ W.	...	......
Periyár No. II division.—Orders directing the abolition of — and the formation of the works belonging to it into two sub-divisions under the Executive Engineer, Madura Division.	21st Mar., No. 806 W.	...	11th March 1892, No. 816 W. 6th April 1893, No. 900 W.
Inspection Report.—Orders on the — on the accounts of the Kurnool division, dated 13th December 1893.	24th Mar., No. 808 W.	...	6th March 1894, No. 1013 C. 9nd Jan. 1894, No. 8 W. 29th Jan. 1894, No. 248 W. 5th Dec. 1893, No. 3148 W. 16th Aug. 1893, No. 2104 W. 22nd Sept. 1893, No. 2441 W. 19th Feb. 1894, No. 466 W. 4th Oct. 1893, No. 2523 W. 30th Sept. 1892, No. 2726 W.
Assistant Engineers.—Circular from the Accountant-General, Public Works Department, on the subject of pay to be drawn under the new organization by — at present in the department, communicated to officers concerned, and the question raised by the Examiner regarding the rates of Presidency allowances admissible to them referred for the orders of the Government of India.	24th Mar., No. 810 W.	...	13th Oct. 1893, No. 2604 W. 20th Feb. 1894, No. 775 C.
Temporary Establishment.—The — required for the V Circle during 1894–95, sanctioned with remark.	28th Mar., No. 815 W.	...	6th Dec. 1893, No. 3157 W. 13th Oct. 1893, No. 2619 W. 13th Oct. 1893, No. 2618 W. 10th Oct. 1893, No. 2556 W. 13th May 1893, No. 1289 W. 6th April 1893, No. 897 W.

1 Subjects.	2 Numbers and Dates of Proceedings.	3 Date of Report to Secretary of State for India.	4 Numbers and Dates of previous Proceedings.
	1894.		*(Continued.)* 5th Aug. 1892, No. 2164 W. 20th April 1892, No. 1266 W.
Road.—The estimate of Rs. 71,200 for constructing a — from Kallikóta to Boyarani *viâ* Attagada in the Gangám district, sanctioned with remarks.	28th Mar., No. 816 W.	...	21st June 1893, No. 440 D. 29th May 1893, No. 249 D. 17th June 1893, No. 412 D. 6th April 1893, No. 899 W. 17th March 1893, No. 747 W. 28th Oct. 1892, No. 2983 W. 14th Dec. 1892, No. 5287 C. 25th May 1892, No. 1599 W. 24th March 1892, Nos. 983–84 W.
Manual of office work.—Mr. I. S. Sherlock-Hubbard, Examiner of Public Works Accounts, thanked for the compilation of the — and for his services in facilitating the disposal of work and in maintaining good relations between his office and the Executive branch of the department.	28th Mar., No. 817 W.	...	...
Connemara Library and Victoria Technical Institute, Madras.—The revised estimate of Rupees 5,50,566 for the construction of the —, sanctioned with remarks	28th Mar. No. 818 W.	...	6th Dec. 1890, No. 3239 W. 2nd May 1890, No. 1264 W.
Deputy Tahsildar's office building at Parlákimedi, Ganjám.—The Superintending Engineer, I Circle, directed to arrange for the preparation of plans and estimates for certain additions and alterations to the —.	28th Mar., No. 825 W.	...	7th Oct. 1892, No. 2806 W.
Advance of pay.—Letter from the Government of India stating that an officer on furlough out of India, who returns to this country to spend the balance of his furlough, is not entitled to an — under Article 81 (*a*) of the Civil Service Regulations, communicated to officers of the Public Works Department.	29th Mar. No. 839 W.	...	25th Jan. 1894, Nos. 230–31 W. 8th Jan. 1894, No. 17 C. 31st Oct. 1893, No. 3541 C. 23rd Oct. 1893, No. 3410 C. 19th Aug. 1893, No. 2143 W. 14th July 1892, No. 3517 C. 1st June 1892, No. 2805 C. 19th March 1892, No. 922 W. 5th March 1892, No. 733 W.

1 Subjects.	2 Numbers and Dates of Proceedings.	3 Date of Report to Secretary of State for India.	4 Numbers and Dates of previous Proceedings.
Pier at Tuticorin.—The proposals of the Superintending Engineer to take borings to ascertain the nature of the sea bed or to screw down some of the existing piles at intervals along the line of the new —, approved.	1894. 29th Mar., No. 840 W.	...	10th Nov. 1893, No. 3712 C. 6th Nov. 1893, No. 2862 W. 23rd Oct. 1893, No. 3412 C. 14th Oct. 1893, No. 1047 D. 9th Oct. 1893, No. 1013 D. 2nd Oct. 1893. No. 3246 C. 16th Sept. 1893, No. 3113 C. 4th Sept. 1893, No. 2266 W. 15th July 1893, No. 568 D.
Inspection Report.—Orders on the — on the accounts of the Cuddapah division, dated 15th December 1893.	29th Mar., No. 841 W.	...	8th Nov. 1887, No. 2983 W. 23rd March 1892, No. 957 W. 20th Nov. 1891, No. 3128 W. 1st Oct. 1891, No. 5639 W. 8th Feb. 1890, No. 426 W. 15th May 1889, No. 2352 C. 13th Sept. 1888, No. 2855 W. 16th March 1889, No. 805 W. 8th Nov. 1887, No. 2983 W.
Draughtsmen.—Proceedings in the Educational Department stating that their G.O., No. 890, dated 5th December 1893, on the subject of the grant of first and second class certificates to — has no retrospective effect, communicated to officers of the Public Works Department.	29th Mar, No. 842 W.	...	12th Dec. 1893, No. 3221 W. 2nd March 1894, No. 941 C. 20th Aug. 1889, No. 2279 W. 3rd Oct. 1892, No. 4331 C. 16th July 1889, No. 1901 W.
Vishnu temple at Ukkal, North Arcot district.—Orders from the Public Department for the clearing of all vegetable growth surrounding the ruined — and for the stacking of stones bearing traces of inscription, communicated to the Superintending Engineer, IV Circle, for necessary action.	29th Mar., No. 843 W.	...	3rd March 1894, No. 975 C. 30th Oct. 1893, No. 3499 C. 29th Sept. 1893, No. 948 D. 16th Aug. 1893, No. 2101 W. 19th Nov. 1892, No. 3189 W. 10th June 1891, No. 1576 W.

1 Subjects.	2 Numbers and Dates of Proceedings.	3 Date of Report to Secretary of State for India.	4 Numbers and Dates of previous Proceedings.
	1894.		*(Continued.)* 9th June 1891, No. 1574 W. 20th Jan. 1891, No. 186 W. 24th June 1889, No. 1664 W.
Temporary Establishment.—The — required for No. I Periyár division during 1894–95, sanctioned.	30th Mar., No. 866 W.	...	29th Jan. 1894, No. 404 C. 8th May 1893, No. 1254 W. 2nd Dec. 1893, No. 3109 W. 30th Oct. 1893, No. 3505 C. 18th Sept. 1893, No. 2386 W. 25th July 1893, No. $\frac{1927}{A}$ W. 25th July 1893, No. 1927 W. 17th May 1893, No 1328 W.
Provincial Engineer Establishment.—Letter from the Government of India stating that this Government is at liberty to appoint an upper subordinate to the — during 1894, recorded.	30th Mar., No. 867 W.	...	18th Jan. 1894, No. 159 W. 13th Oct. 1893, No. 2604 W. 15th Sept. 1893, No. 2373 W. 19th June 1893, No. $\frac{1628}{1629}$ W. 12th July 1893, No. 1828 W. 23rd Jan. 1893, No. 158 W. 2nd Dec. 1892, No. 3294 W. 2nd Dec. 1892, No. 3293 W. 17th Nov. 1892, Nos. 3155–56 W. 13th March 1894, No. 717 W. 11th Oct. 1893, No. 1022 D.
Periyár project.—Issuing orders in regard to the stoppage and resumption of work at the Periyár consequent on the outbreak of cholera and for the shifting of the main cooly camp to the left bank of the river.	30th Mar., No. 884 W.	...	28th Feb. 1894, Nos. 188–89 I. 5th March 1894, No. 1000 C. 21st March 1894, No. 1318 C.
Tents.—Funds allotted for 1894–95 for the purchase of — for the personal use of officers and subordinates of the department and instructions issued for the care and custody of the same.	31st Mar., No. 885 W.	...	13th March 1894, No. 720 W. 30th Jan. 1894, No. 270 W. 21st Sept. 1893, No. 2435 W.

1 Subjects.	2 Numbers and Dates of Proceedings.	3 Date of Report to Secretary of State for India.	4 Numbers and Dates of previous Proceedings.
Inspection Report.—Orders on the — on the accounts of the Buckingham Canal division, dated 24th December 1893.	1894. 31st Mar., No. 888 W.	...	15th Feb. 1894, No. 684 C. 20th Sept. 1893, No. 2416 W. 4th Feb. 1893, No. 272 W. 30th Sept. 1892, No. 2726 W. 26th July 1893, No. 1937 W. 24th Jan. 1894, No. 222 W.

1st March 1894, No. 558 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following papers :—

From Colonel A. T. FRASER, R.E., Superintending Engineer, III Circle, to the Chief Engineer, Public Works Department, dated Bellary, 31st January 1894, No. 2739.

With reference to G.O., No. 1927 W., dated 25th July 1893, I have the honour to forward a statement showing the number and rates of pay of lascars transferred from establishment to works under G.O., No. 840 W., dated 28th March 1893.

Enclosure.

Classes of establishment whose pay was charged to establishment before the receipt of G.O., No. 840 W., dated 28th March 1893.	Pay.	Division.	Class of establishment whose pay is charged to works under G.O., No. 840 W., dated 28th March 1893.	Pay.
	RS.			RS.
Six watchmen on tools and plant ..	5 each.	Bellary ..	* Six watchmen, tools and plant ..	5 each.
One watchman, Darojee rest-house ..	5 ,,	Do. ..	One watchman on Darojee rest-house ..	5 ,,
Seven watchmen	5 ,,	Cuddapah ..	Seven watchmen	5 ,,
Four store lascars, Kurnool	7 ,,	Kurnool ..	Four store lascars, Kurnool	7 ,,
Three do. Cuddapah	7 ,,	Do. ..	Three do. Cuddapah	7 ,,
Three irrigation lascars	6 ,,	Do. ..	Three irrigation lascars	6 ,,
Ten do. do.	8 ,,	Do. ..	Ten do. do.	8 ,,
Fifteen do. do.	7 ,,	Do. ..	Fifteen do. do.	7 ,,
Seventeen do. do.	6 ,,	Do. ..	Seventeen do. do.	6 ,,
Thirteen do. do.	5 ,,	Do. ..	Thirteen do. do.	5 ,,

* Services of two have since been dispensed with.

Office-note from the Examiner of Public Works Accounts, dated 13th February, 1894, No. 511 D.

Checked and found correct.

Order—dated 1st March 1894, No. 558 W., Public Works.

The statement submitted by the Superintending Engineer requires correction. The sweeper attached to the Bellary Division office continues to be charged to establishment under G.O., No. 840 W., dated 28th March 1893, and he should not therefore have been included. The watchman for the Kampli rest-house has also been incorrectly entered. He has never been charged to "Establishment," and there is thus no question of his transfer to "Works." The statement, corrected in accordance with these remarks, is approved.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, III Circle.
,, Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 1st.

Recd. *Enol.*

G.O., 1st Mar. 1894, No. 558 W.

MARCH.

Lascars

Revised statement showing the — transferred from Establishment to Works in the III Circle, approved.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following paper :—

Statement of proposition for conservancy establishment required for the VI Circle.

[Statement.

Statement of proposition for conservancy establishment required for the VI Circle.

Order sanctioning present establishment. Government of Madras, P.W.D. No.	Date.	Office to which the proposition refers.	Nature of change. Present scale. No.	Designation.	Pay. Minimum.	Increment.	Maximum.	Average or fixed.	Proposed scale. No.	Designation.	Pay. Minimum.	Increment.	Maximum.	Average or fixed.	Proposition. Permanent. Increase per month. Amount.	Decrease per month. Amount.	Temporary. Increase per month. Period.	Amount.	Decrease per month. Period.	Amount.
					RS.	RS.	RS.	RS.			RS.	RS.	RS.	RS.	RS.	RS.		RS.		RS.
				Irrigation Conservancy Establishment.						Irrigation Conservancy Establishment.										
				Srívaikuntam Anicut System.						*Srívaikuntam Anicut System.*										
				Water Regulation Establishment.						Water Regulation Establishment.										
		Tinnevelly ..	18	Lascars	..	..	..	5	3	Lascars	..	..	..	5	..	75	..	..	..	..
				Irrigation and Navigation.						Irrigation and Navigation.										
				Works for which neither Capital nor Revenue Accounts are kept.						*Works for which neither Capital nor Revenue Accounts are kept.*										
				Water Regulation Establishment.						Water Regulation Establishment.										
		Trichinopoly.	3	Lascars	..	..	..	5	..	....	..	..	..	..	..	15	..	..	..	..
		Do. ..	16	Do.	..	..	..	4	3	Lascars	..	..	..	4	..	52	..	..	..	..
		Do. ..	1	Lascar	..	..	..	3	..	....	..	..	..	..	..	3	..	..	..	..
										Total ..	..	..	..	..	..	70	..	..	..	..
		Madura ..	1	Lascar	..	..	..	4	..	....	..	..	..	..	..	4	..	..	..	..
		Tinnevelly ..	1	Lascar	..	..	..	8	1	Lascar	..	..	..	8	..	..	..	..	..	..
		Do. ..	7	Lascars	..	..	..	7	3	Lascars	..	..	..	7	..	28	..	..	..	..
		Do. ..	15	Do.	..	..	..	6	3	Do.	..	..	..	6	..	72	..	..	..	..
		Do. ..	19	Do.	..	..	..	5	1	Lascar	..	..	..	5	..	90	..	..	..	..
										Total ..	..	..	..	..	..	190	..	..	..	..
										Total, Water Regulation Establishment ..	..	..	..	..	..	264	..	..	..	..
				Agricultural Works.						*Agricultural Works.*										
				River Conservancy Establishment.						River Conservancy Establishment.										
		Trichinopoly.	2	Lascars	..	..	..	7	1	Lascar	..	..	..	7	..	7	..	..	..	..

	Do. ..	12	Do.	..	..	..	4	5	Lascars	..	..	..	4	..	28	..	..	..	..
	Do. ..	2	Do.	..	..	..	3	..	....	..	..	..	..	..	6	..	..	..	..
	Do. ..	1	Lascar	..	..	..	$2\frac{1}{2}$	..	....	..	..	..	..	..	$2\frac{1}{2}$	..	..	..	..
									Total ..	..	..	..	..	..	$43\frac{1}{2}$	..	..	..	..
	Tinnevelly ..	1	Lascar	..	..	..	7	..	....	..	..	..	..	..	7	..	..	..	..
	Do. ..	2	Lascars	..	..	..	2	1	Lascar	..	..	..	2	..	2	..	..	..	..
									Total ..	..	..	..	..	..	9	..	..	..	..
									Total, River Conservancy Establishment ..	..	..	..	..	..	$52\frac{1}{2}$	..	..	..	..
									Total Decrease per mensem ..	..	..	..	..	..	$391\frac{1}{2}$	..	..	..	..
									Total Decrease per annum ..	..	..	..	..	..	4,698	..	..	..	..

No. 1627 T.C.

Submitted to the Chief Engineer, Public Works Department, with reference to his memorandum No. 298 C. of 23rd January 1894, through the Examiner of Public Works Accounts.

2. A statement of requirements for temporary establishment for 1894–95 will be submitted in March 1894 agreeably to Chief Engineer's No. 943 C. of 1st March 1893.

3. The numbers of lascars shown under "Present scale" are those which existed when the Chief Engineer's circular No. 4270 C. of the 27th September 1892 and G.O. No. 840 W. of 28th March 1893 were received, the difference between these and those shown in the budget or those originally sanctioned being due to several of the posts having been already transferred to "Works" on the occurrence of vacancies under G.O. No. 1616 W. of 15th June 1887. The number shown under "Proposed scale" are those which now actually exist and which should continue to be charged to "Establishment, permanent," under the Government Order above quoted and G.O. No. 1303 W. of the 15th May 1893, the difference between the "Present and proposed scales" in the above statement being due to several of the lascars having lately retired or charged to "Works" as ordered in the G.O. No. 840 W. of 28th March 1893.

Trichinopoly,
2nd February 1894.

(Signed) A. W. SMART, Lieut.-Col., R.E.,
Superintending Engineer, VI Circle.

No. 552 D.

Forwarded.

2. Attention is drawn to paragraph 3 of the Superintending Engineer's endorsement No. 1627 C., dated 2nd February 1894.

15th February 1894.

(Signed) V. C. FRENCH,
for Examiner, Public Works Accounts.

Order—dated 1st March 1894, No. 561 W., Public Works.

The scale of irrigation conservancy lascars for the Trichinopoly, Madura and Tinnevelly divisions, revised in accordance with paragraph 2 of G.O., No. 840 W., dated 28th March 1893, is sanctioned.

2. The saving on the cost of establishment effected by the revision is shown in the Superintending Engineer's statement as Rs. 4,458, which is a clerical error for Rs. 4,698. The necessary correction has been made.

3. The sanction accorded in paragraph 1 has been registered as Provincial No. 69 W. of 1893–94 and classified as Establishment, Permanent.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, VI Circle.
" Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 1st.

Recd. *Encl.*

G.O., 1st Mar. 1894, No. 561 W.

MARCH.

Irrigation Conservancy Lascars

Revised scale of — for the Trichinopoly, Madura and Tinnevelly divisions, sanctioned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper:—

From S. G. WOOD, Esq., Officiating Under Secretary to the Government of India, Public Works Department (General). to the Superintendent, Government Printing, India, dated Calcutta, 14th February 1894, No. 509 G.

In reply to your letter No. 3856 B., dated 8th February 1894, inquiring how the uncomplied with indents for copies of the "Provisional Issue" of Chapter III of the revised edition of Volume II of the Public Works Department Code should be disposed of, I am directed to say that neither those nor any further indents for copies of Chapter III should be complied with.

No. 4000 B.

Copy forwarded to the Secretary to Government, Public Works Department, Fort St. George, for information, with reference to his No. 3241 W., dated 14th December 1893.

CALCUTTA,
21st February 1894.

(Signed) W. ROSS,
Supdt., Govt. Printing, India.

ORDER—dated 2nd March 1894, No. 562 W., Public Works.

Communicated to the officers concerned with reference to the undermentioned orders:—

G.O., No. 3240 W., dated 14th December 1893.
" " 417 W. " 15th February 1894.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" the Consulting Engineer for Railways.
" Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts.
" the Examiner, Railway Accounts.
" the Superintendent, Government Press.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 2nd.

Recd. *Encl.*

G.O., 2nd Mar. 1894, No. 562 W.

MARCH.

Public Works Code

Letter from the Government of India directing the Superintendent, Government Printing, India, that neither uncomplied with indents nor further ones for copies of the Provisional Issue of Chapter III, Volume II of the — should be complied with, communicated to officers concerned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

G.O., dated 22nd February 1894, No. 153, Financial.

Read—the following papers :—

Memorandum of the Public Works Department, dated 15th September 1893, No. 854 D.

Endorsement of the Public Works Department, dated 10th February 1894, No. 611 C., on letter from the Superintending Engineer, II Circle, dated 1st February 1894, No. 2587 K.S.

From the Superintendent of Stationery, Madras, dated 14th February 1894, No. 188.

With reference to your endorsement, No. 1656, dated 23rd September 1893, forwarding, for my remarks, the memorandum from the Public Works Department, No. 854 D., dated 15th September 1893 (herewith returned) requesting that paper for ferro-gallic process may be included in appendix A to the stationery rules as an article of supply to the Public Works Department, I have the honour to report as follows.

2. The Superintending Engineer, III Circle, states that the use of heliographic paper for copying plans has been found both economical and practical for every purpose. The materials required for the process for all the circles and the sub-divisions of the Public Works Department are given in the margin and their value is estimated at Rs. 8,012-9-2. It appears that the first five articles valued at Rs. 6,766-13-0 will be required annually and the remainder valued at Rs. 1,245-12-2 once in 10 years only.

	RS.	A.	P.
Tracing vellum in rolls of 33 × 40 at Rs. 22 per roll, for 94 rolls	2,068	0	0
Ferro-gallic paper, black lines on white, roll of 20 yds. × 40 at Rs. 18 per roll, for 80 rolls	1,440	0	0
Marion's ferro-prussiate paper, roll of 20 yds. × 40 at Rs. 22 per roll, for 142 rolls ..	3,124	0	0
Gallic acid at 4*s.* per pound, for 40 lb. = 160 *s.*	130	2	8
Alum at 1*s.* for 7 lb., for 40 lb. $\frac{40}{7}$ *s.* ..	4	10	4
Total ..	6,766	13	0
Materials required once in 10 years—			
Sheet of plate glass, 1 felt and 1 frame 21½″ × 27½″ × ¾″ at Rs. 15 for the lot, for 40.	600	0	0
Tin developing dish 34″ × 24″ × 2¾″ at Rs. 1-8-0 each, for 40	60	0	0
Zinc or vulcanite trough, imperial size, V shaped, 18*s.* each, for 40 = 720*s.* or £36.	585	12	2
Total ..	1,245	12	2
Total cost for the 1st year ..	8,012	9	2
For the succeeding 9 years the cost will be only	6,766	13	0

3. If the Government is pleased to sanction the introduction of this new process of copying plans, &c., I would suggest that the officers of the Public Works Department be required, after a trial of a year or two, to report on the practicability and advantage of the new process and the savings resulting therefrom.

4. The articles will be included in the next indent on the Secretary of State, which is due to Government on the 1st March next, and will be supplied to officers as soon as they are received from England.

5. As I have had to obtain some more particulars from the Public Works Department regarding estimates of quantities and value of the required materials, there has been some delay in submitting my reply to the above reference from Government.

Order—dated 22nd February 1894, No. 153, Financial.

The proposal to include in appendix A to the stationery rules all materials necessary for the ferro-prussiate and the ferro-gallic processes of copying plans as articles of supply to the Public Works Department is approved.

2. The attention of the Superintendent of Stationery will be drawn to the alteration as regards the size of glass proposed in the letter from the Executive Engineer, Kistna Western division, dated 24th January 1893, No. 626.

3. Arrangements will be made in the Public Works Department for the report referred to in paragraph 3 of the Honorable Mr. Austin's letter of the 14th February.

4. The Superintendent of Stationery will note the necessary corrections to be made in the stationery rules.

(True Extract.)

(Signed) L. DAVIDSON,
Ag. Assistant Secretary.

ORDER—dated 2nd March 1894, No. 563 W., Public Works.

Communicated to officers of the Public Works Department in continuation of No. 4022 C., dated 29th November 1893.

2. It will be seen that the materials for the new process will be included by the Superintendent of Stationery in his next indent on the Home Government and that the articles will in due course be distributed. Superintending Engineers will, after a year's trial, report on the success or otherwise of the new process and the savings resulting therefrom.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
,, the Consulting Architect.
,, the Superintendent of Works, Periyár Project.
,, the Chief Engineer for Irrigation.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 2nd.

Recd. *Encl.*

G.O., 2nd Mar. 1894, No. 563 W.

MARCH.

Ferro-prussiate and ferro-gallic processes of copying plans

Proceedings, Financial Department, on correspondence relative to the adoption of the — in the Public Works Department, communicated to officers of the department with instructions that, after a year's trial, a report be submitted on the success or otherwise of the new process and the saving resulting therefrom.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Military Works.

Read—the following paper :—

From Brigadier-General E. H. EYRE, Quartermaster-General, Madras Army, to the Secretary to Government, Military Department, dated Ootacamund, 2nd February 1894, No. 175 M.W.

Referring to paragraph 4 of Public Works Department G.O. No. 15 W. of 8th January 1894 and paragraph 2 of Proceedings of the Madras Government No. 343 of 19th idem, I am desired to invite your attention to this office letter No. 2735 M.W. of 17th December 1891 intimating that funds for the construction of lines for native troops in this Presidency are provided in the Military and not in the Military Works budget estimate. The two items referred to therein should not apparently find a place in the latter.

2. In paragraph 6 of the Public Works Department Government Order quoted above, it is ruled that in the case of Ordnance and Commissariat minor works application for funds should be made to the Director-General of Military Works through the head of the department concerned. This procedure, however, appears to be at variance with that indicated in Proceedings of Government No. 4744 of 22nd July 1893, which seems to imply that funds required for the execution of such works at Public Works stations in this Presidency should be provided from the allotment made for minor works in the Military Works budget estimate of the Madras Presidency ; further, G.O. No. 2822 W. of 10th October 1892, quoted in the paragraph under reference, in so far as it deals with minor works, appears to be cancelled by Proceedings of Government No. 356 of 19th January 1893.

3. I am accordingly to request the favour of definite instructions on this point.

No. 852, Military.

Transferred to the Public Works Department with reference to the Proceedings of Government noted below :—

No. 2822 W.,	dated	10th Oct.	1892.
" 3516 W.	"	23rd Dec.	"
" 1789 W.	"	10th July	1893.
" 15 W.	"	8th Jan.	1894.
" 57	"	5th "	1892, Military.

(By Order.)

(Signed) H. R. HOPE, Brigdr.-Genl.,
Secretary to Government.

Fort St. George,
9th February 1894.

ORDER—dated 2nd March 1894, No. 567 W., Public Works.

Paragraph 1 of the Quartermaster-General's letter will be communicated to Superintending Engineers concerned for information and guidance. It will be seen that funds for the construction of lines for native troops in this Presidency should not in future be included in the Military Works budget.

2. As regards paragraph 2 it is observed that separate rules have been issued by the Government of India for the administration of funds for works appertaining to the Ordnance and Commissariat Departments. These rules appear as paragraph 19 A,* Chapter XV, Volume II of the Public Works Code. Under these rules the allotment of funds for minor works on account of the buildings in question still rests with the heads of departments concerned, and Superintending Engineers will accordingly apply direct to those officers for such funds as may be necessary and not to the Director-General of Military Works as directed in paragraph 6 of G.O., No. 15 W., dated 8th January 1894. The slight change of procedure now ordered is based on Standing Order No. 303 of 1893, which was received after G.O., No. 15 W., dated 8th January 1894, was drafted.

* *Vide* Standing Orders No. 267 of 1892 and No. 303 of 1893.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
„ the Examiner, Public Works Accounts.
„ the Military Department.

BUILDINGS AND ROADS.
MILITARY WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 2nd.

Recd. *Encl.*

G.O., 2nd Mar. 1894, No. 567 W.

MARCH.

Funds

Directing that provision of — for the construction of lines for native troops should not in future be included in the Military Works budget, and that application for funds for Ordnance and Commissariat minor works should be made to heads of departments concerned and not to the Director-General of Military Works as indicated in paragraph 6 of G.O., No. 15 W., dated 8th January 1894.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From F. L. O'CALLAGHAN, Esq., Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 3rd February 1894, No. 35 A.G.

In continuation of Public Works Department letter No. 87 A.G., dated 30th May 1893, I am directed to forward, for information and attention, copy of a letter No. 1407 G., dated 15th December 1893, with enclosure, from the Accountant-General, Public Works Department, again bringing to notice the great delay in the submission of vouchers by Executive Engineers in the Madras Presidency.

2. The Government of India attach the greatest importance to the prompt submission of these vouchers, and I am therefore to request that the Government of Madras will be good enough to issue such orders as will put an immediate stop to the delays complained of by the accounts officers.

Enclosures.

From the Accountant-General, Public Works Department, to the Secretary to the Government of India, Public Works Department, dated 15th December 1893, No. 1407 G.

In continuation of my letter No. 484 G., dated 28th April 1893, bringing to notice the very great delay that had taken place in the submission of vouchers in the Madras Presidency, I have the honour to submit for such further action as may be considered necessary extract paragraphs 3 and 4 of a letter No. 1608 C., dated 31st October 1893, from the Examiner, Public Works Accounts, Madras, from which it will be seen that the delay on the part of Divisional officers in the Madras Presidency in submitting vouchers is still very great.

Extract paragraphs 3 and 4 from a letter No. 1608 C., dated 31st October 1893, from the Examiner, Public Works Accounts, Madras, to the Accountant-General, Public Works Department.

Paragraph 3.—But I may add that the total number of vouchers relating to the monthly accounts to the end of the month of July 1893 which have not been received in office up to date aggregates 125 (including Coorg), the amount involved being Rs. 19,541–8–0.

Paragraph 4.—The divisions chiefly responsible for this are —

					RS.	A.	P.
Cuddapah	with a total of	20	vouchers aggregating	... ...	6,565	4	9
Periyár No. I	do.	5	do.	... ...	3,146	6	4
West Coast	do.	11	do.	... ...	1,757	15	8
P. W. Workshops	do.	11	do.	... ...	1,325	14	5
Kistna Eastern	do.	27	do.	... ...	1,248	9	3
Madura	do.	3	do.	... ...	1,074	0	0
Rushikulya	do.	17	do.	... ...	1,046	10	6
Ganjám	do.	5	do	... ...	826	0	0
Coorg	do.	21	do.	... ...	816	13	0
		100			17,807	9	11

Office-note from the Examiner, Public Works Accounts, dated 23rd February 1894, No. 711 D.

Statement herewith. The total number of vouchers overdue for and up to end of November 1893 is 140, and the amount involved Rs. 10,339–10–10. The delays vary from 2 to 10 months.

2. The largest number of vouchers due by any one division is 66 from Rushikulya division, and the greatest delay occurs in the Ganjám division.

ENCLOSURE.

STATEMENT showing vouchers relating to the monthly accounts to the end of November 1893 not submitted to the Examiner by Executive Engineers up to 20th February 1894.

Item number.	Divisions.	November 1893, 2 months.		October 1893, 3 months.		September 1893, 4 months.		August 1893, 5 months.		July 1893, 6 months.		June 1893, 7 months.		May 1893, 8 months.		April 1893, 9 months.		March 1893, supplemental 10 months.		March 1893, 10 months.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
	I Circle.																						
1	Ganjám	1	72 14 3	1	96 12 8	2	1,058 14 1	..	..	..	..	..	..	..	..	..	..	2	160 0 0	..	..	6	1,388 9 0
2	Rushikulya	62	4,291 15 9	1	0 4 2	1	21 3 0	2	33 12 1	..	..	..	..	..	..	..	..	..	..	..	..	66	4,347 3 0
3	Gódávari Eastern ..	..	..	1	240 15 9	..	..	1	105 0 0	..	..	..	..	..	..	..	..	..	..	..	..	2	345 15 9
4	Do. Western ..	10	150 2 4	3	202 2 1	..	..	6	262 13 6	..	..	..	..	..	..	..	..	..	..	..	..	19	615 1 11
5	Total, I Circle ...	73	4,515 0 4	6	540 2 8	3	1,080 1 1	9	401 9 7	..	..	..	..	..	..	..	..	2	160 0 0	..	..	93	6,696 13 8
	II Circle.																						
6	Kistna Eastern	2	32 7 6	2	143 0 0	..	..	..	..	..	..	1	5 0 0	..	..	..	..	..	..	..	..	5	180 7 6
7	Gudiváda	..	..	1	1 8 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1 8 0
8	Total, II Circle ..	2	32 7 6	3	144 8 0	..	..	..	..	..	..	1	5 0 0	..	..	..	..	..	..	..	..	6	181 15 6
	III Circle.																						
9	Cuddapah	2	70 4 0	2	351 14 7	..	..	2	9 8 0	2	25 7 0	..	..	1	1 8 0	..	..	..	..	..	..	9	458 9 7
10	Bellary	..	..	2	608 14 5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	608 14 5
11	Total, III Circle ..	2	70 4 0	4	960 13 0	..	..	2	9 8 0	2	25 7 0	..	..	1	1 8 0	..	..	..	..	..	..	11	1,067 8 0
	IV Circle.																						
12	Coimbatore	2	198 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	198 0 0
13	West Coast	1	10 0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	10 0 0
14	North Arcot	5	326 7 9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	326 7 9
15	Total, IV Circle ..	8	534 7 9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	534 7 9
	V Circle.																						
16	Public Works Stores ..	..	..	..	..	1	0 11 8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	0 11 8
17	Public Works Workshops.	1	101 2 0	..	..	3	7 15 7	..	..	1	106 12 0	..	..	..	..	..	..	..	..	..	..	5	215 13 7
18	Negapatam	10	510 13 10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	510 13 10
19	South Arcot	1	1,060 7 3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1,060 7 3
20	Total, V Circle ..	12	1,672 7 1	..	..	4	8 11 3	..	..	1	106 12 0	..	..	..	..	..	..	..	..	..	..	17	1,787 14 4
	VI Circle.																						
21	Madura	..	..	..	..	1	22 4 2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	22 4 2
22	Periyár No. I	3	47 13 0	1	0 14 5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	48 11 5
23	Grand Total ..	100	6,872 7 8	14	1,646 6 1	8	1,111 0 6	11	411 1 7	3	132 3 0	1	5 0 0	1	1 8 0	..	..	2	160 0 0	..	..	140	10,339 10 10

ORDER—dated 3rd March 1894, No. 583 W., Public Works.

Communicated to Superintending Engineers who will submit reports from each division showing what steps are being taken to forward the overdue vouchers.

2. The special attention of the Superintending Engineer, I Circle, is drawn to the statement above recorded, which shows that his circle is responsible for two-thirds of total number of vouchers overdue.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 3rd.

Recd. *Encl.*

G.O., 3rd Mar. 1894, No. 583 W.

MARCH.

Vouchers

Further reference from the Government of India regarding the great delay complained of by the accounts officers in the submission of — by Executive Engineers in the Madras Presidency, communicated to Superintending Engineers with instructions, and the special attention of the Superintending Engineer, I Circle, drawn to the statement recorded by the Examiner, Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper:—

Corrigendum to Accountant-General's, Public Works Department, Circular No. 18, dated 22nd December 1893.

[*Revised memorandum of rulings on claims for exchange compensation allowance.*]

Paragraph 4.—*Expunge the words* since 1884 *in line six and substitute* who competed for admission to such colleges after December 1884.

CALCUTTA,
15th February 1894.

(Signed) R. G. MACDONALD,
Accountant-General.

Forwarded to the Chief Engineer, Public Works Department, for information.

27th February 1894.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts, Madras.

ORDER—dated 3rd March 1894, No. 584 W., Public Works.

Communicated to officers of the Public Works Department in continuation of G.O., No. 135 W., dated 17th January 1894.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
,, the Consulting Engineer for Railways.
,, Superintending Engineers.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Periyár Project.
,, the Examiner, Public Works Department.
,, the Examiner, Railway Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 3rd.

Recd. *Encl.*

G.O., 3rd Mar. 1894, No. 584 W.

MARCH.

Exchange Compensation Allowance

Corrigendum to circular from the Accountant-General, Public Works Department, regarding —, communicated to officers of the department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper:—

From Lieut.-Colonel A. W. SMART, R.E., Superintending Engineer, VI Circle, to the Chief Engineer, Public Works Department, dated Trichinopoly, 16th February 1894, No. 997 M.D.

With reference to G.O., No. 240 W., of the 2nd February 1893, I have the honour to state that the estimate therein called for for a third-class police station-house at Mukkulam, Madura district, amounts to Rs. 1,340 and that it has been sanctioned by me with the approval of the Inspector-General of Police, the amount being within my power of sanction.

2. The current year's grant for the work having been surrendered in this office, No. 1606 T.C., dated 31st January 1894, I request that funds for the same be allotted in the next year's budget. It is too late to commence the work this year.

ORDER—dated 3rd March 1894, No. 585 W., Public Works.

The budget for 1894–95 having already been issued, no provision can be made therein for the police station at Mukkulam.

2. If the work is so urgent that it should be commenced early next official year, the Inspector-General of Police will propose a transfer of funds from the grants provided for other police works in the preliminary issue of the Provincial budget for 1894–95.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, VI Circle.
„ Judicial Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 3rd.

Recd. *Encl.*

G.O., 3rd Mar. 1894, No. 585 W.

MARCH.

Police Station at Mukkulam

Stating that no provision of funds can now be made in the budget for 1894-95 for the — in the Madura district, and that the work should, if necessary, be provided for by transfer of funds for other police works in the preliminary issue of the budget.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper :—

Proceedings of the Board of Revenue (Land Revenue), dated 2nd February 1894, Mis. No. 527 :—

Read—endorsement of the Acting Collector of Kistna, dated 10th January 1894, Ref. on C. No. 4148-Ver. of 1893, on letter from the Superintending Engineer, II Circle, dated 19th December 1893, No. 2282 K.S.

Resolution—dated 2nd February 1894, Mis. No. 527.

Submitted for the sanction of Government and allotment of funds with reference to G.O., dated 11th June 1892, No. 2780.

(A true Extract.)

(Signed) L. M. WYNCH,
Secretary.

Mis. No. 556, Revenue.

Transferred to the Public Works Department.

FORT ST. GEORGE,
10th February 1894.

(Signed) C. A. GALTON,
Secretary to Government.

ORDER—dated 3rd March 1894, No. 600 W., Public Works.

The estimate of Rs. 20,500 for the construction of an office for the Head Assistant Collector at Bezwada in the Kistna district is reduced to Rs. 20,400 by omitting the provision of Rs. 100 for planting trees in the compound. The estimate as thus reduced is sanctioned in supersession of the estimate of Rs. 16,900 sanctioned in G.O., No. 1607 W., dated 27th May 1892.

2. The expenditure on the work to the end of 1892–93 was Rs. 13,185 and the grant for the current year is Rs. 3,715. The balance required to complete the building, viz., Rs. 3,500, is allotted from the Provincial reserve.

3. This sanction has been registered as Provincial No. 143 W. of 1893–94 and classified as Civil Buildings, Original Works.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, II Circle, with estimate.
" Examiner, Public Works Accounts.
" Revenue Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 3rd.

Recd. *Encl.*

G.O., 3rd Mar. 1894, No. 600 W.

MARCH.

Office

Revised estimate of Rs. 20,400 for constructing an — for the Head Assistant Collector at Bezwada in Bellary district, sanctioned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following papers :—

From J. HANNAN, Esq., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated 7th December 1893, No. 486 W.

With reference to G.O., No. 3038 W., dated 23rd November 1893, I have the honour to state that an estimate, amounting to Rs. 4,250, for improvements to the District Munsif and the Sub-Judge's Court, Palghat, was sanctioned in circle register No. 90 of 1891–92, which provides for all the requirements referred to in the Government order under reply with the exception of a latrine for which a supplemental estimate will be submitted shortly.

2. If funds are allotted the work can be put in hand at once.

From W. V. BAKER, Esq., Assistant Engineer, in charge Calicut Sub-Division, to the Executive Engineer, West Coast Division, dated Calicut, 2nd February 1894, No. 62.

In returning herewith your endorsement No. 4058 S., dated 30th November 1893, I have the honour to state that this reference, as regards a latrine required for the Law Courts at Palghat, was personally taken up by Mr. Bell who inspected the Law Courts about the middle of January last and with the District Munsif inquired into the matter.

2. Mr. Bell informed me that there was not the least necessity for a latrine, as one on a large scale existed at one end of the compound and that it met all requirements.

No. 81 S.E.

Copy forwarded to the Superintending Engineer, IV Circle, for information in continuation of this office No. 4057 S.E., dated 30th November 1893.

(Signed) C. H. BURLTON,
Executive Engineer.

19th February 1894.

No. 82 W.

Copy submitted to the Chief Engineer, Public Works Department, in continuation of this office letter No. 486 W., dated 7th December 1893.

(Signed) J. HANNAN,
Suptg. Engineer, IV Circle.

27th February 1894.

ORDER—dated 6th March 1894, No. 615 W., Public Works.

Communicated to the Judicial Department with reference to G.O., dated 14th November 1893, No. 2338, Judicial.

2. The work has not been brought forward for inclusion in the Public Works Provincial budget for 1894–95.

3. The latrine asked for in letter from the District Judge, South Malabar, No. 1669, dated 29th September 1893, does not appear to be required.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, IV Circle.
„ Judicial Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 6th.

Recd. *Encl.*

G.O., 6th Mar. 1894, No. 615 W.

MARCH.

Sub-Judge's and District Munsif's Court, Palghat

Correspondence relative to certain improvements and additions required to the —, communicated to the Judicial Department, with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper:—

Telegram from the Secretary to the Government of India, Public Works Department, to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 3rd March 1894, No. 730 G.

Your wire 28th February. Extension of period to first May for submission applications for special retirement applies to all officers.

ORDER—dated 6th March 1894, No. 616 W., Public Works.

Communicated to the Examiner, Public Works Accounts, with reference to G.O., No. 444 W., dated 16th February 1894.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 6th.

Recd. *Encl.*

G.O., 6th Mar. 1894, No. 616 W.

MARCH.

Engineer Establishment of the Public Works Department

Telegram from the Government of India intimating that the extension of the period to 1st May 1894 for the submission of applications for special retirement applies to all officers of the —, communicated to the Examiner, Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner of Public Works Accounts, dated Madras, 28th February 1894, No. 762 D.

[Half-yearly returns of stock and tools and plant.]

Letters No. 155, dated 9th February 1894, from the Executive Engineer, Gódávari Western Division, and No. 185, dated 16th February 1894, from the Executive Engineer, Trichinopoly Division, are forwarded in original for the orders of Government.

2. The remarks of the Executive Engineer in regard to the inconvenience of the present system are concurred in, and the only feasible method of even partially remedying the defect is to discontinue *combined* half-yearly returns and adopt instead the procedure prescribed by the Government of India, viz., submission of the *original* sub-divisional returns (*vide* Code, XIII, 41).

3. This will throw additional work on my office as it will necessitate the audit of transfers of articles between sub-divisions, instead of only between divisions as at present, but I am willing to undertake this as it will afford very great relief to divisional offices.

4. It will be necessary that returns for the half-year immediately preceding should accompany those being sent in for audit in order that opening balances may be verified.

5. The favour of early orders is requested.

ENCLOSURES.

From A. JOYCE, Esq., Executive Engineer, Gódávari Western Division, to the Examiner of Public Works Accounts, dated 9th February 1894, No. 155.

In forwarding herewith my returns* of tools and plant for the half-year ending 31st December 1893, I have the honour to state that it is not possible to properly fill in column 20 "latest date when actually counted" of Public Works Department form No. 13, the short space allowed for the same being quite inample for the necessary information to be filled in.

* Sent by a separate packet.

2. It is not in the power of any to have all the tools, or a particular species of tools, in the division counted on the same day, as they will be in different localities of the division, each distant from the other, and their carriage and recarriage to one place and to different quarters again resulting each time in a good deal of inconvenience to the work going on in the locality, and much more in the unnecessary expenditure to Government.

3. Take, for example, the item mamoties; their total number in the division is 860, and they are situated in different localities of each sub-division, each distant from the other. It is not possible for each sub-division officer to have all the mamoties in the sub-division counted on the same day, nor is it at least possible for each sub-division officer to have all the mamoties in his own sub-division counted on the same day.

4. It is usual, and at the same time convenient, for each sub-division officer to count the tools in the different localities of the sub-division as he touches each locality during his tour, and which cannot but otherwise be on different dates and in different months in some cases.

5. Different dates and different months on which a count of a certain species of tools takes place in one sub-division, added together to other dates and other months on which the articles constituting the same class are counted in other sub-divisions, will be, in the consolidated return, an unwieldy bulk of figures for which ample space is not provided in the column.

6. In the present half-yearly returns, some of the sub-division officers have only given, and could only give, the month instead of the date.

7. As the most important thing that is to be looked to is to see whether the articles are counted or not at least once in the year, it would be, I think, under the above circumstances, better and convenient to give either the month or the half-year in which they are counted instead of date as required by the column. I beg your clear instructions on the subject.

From C. H. T. NORFOR, Esq., Executive Engineer, Trichinopoly Division, to the Examiner of Public Works Accounts, dated 16th February 1894, No. 185 Exr.

With reference to paragraph 2 of the audit note on the balance return of tools and plant for the half-year ending 30th November 1893, pointing to the necessity of entering in the column "date of count" the date of count of each kind of article in the return, I have the honour to bring to notice that almost all the items have been distributed among the several subordinates in the division by whom count was taken on different dates. This will necessitate the entry of about a half dozen dates against each item which will be inconvenient, considering the small space provided for the purpose.

2. Under the above circumstances, I have the honour to request that you will be good enough to inform me whether you still consider that the entry of different dates of count against each item is necessary.

ORDER—dated 6th March 1894, No. 617 W., Public Works.

The Examiner's proposals are approved.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 6th.

Recd. *Encl.*

G.O., 6th Mar. 1894, No. 617 W.

MARCH.

Returns of stock and tools and plant

Proposals of the Examiner, Public Works Accounts, recommending the discontinuance of combined half-yearly — and the adoption instead of the procedure prescribed in the Government of India Code, approved.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

From G. E. MANSON, Esq., Executive Engineer, Salem Division, to the Superintending Engineer, IV Circle, dated 4th November 1893, No. 495 S.E.

In continuation of my No. 454 S.E., dated 14th October 1893, and G.O., No. 1287 W., dated 12th May 1893, I have the honour to forward herewith data for calculation of and revision of rents.

2. The Examiner, Public Works Accounts, has pointed out in audit note on accounts for April 1893 that the revision of the buildings noted in the accompanying list was necessary. The capital cost in case of item 14 and the cost of repairs as regards other buildings have risen.

3. Where the average cost of repairs was not known, estimated average to end of 1891–92 was taken and the actual during the year 1892–93 was taken and thus the 8 years' average was struck. The method by which the average cost of repairs has been arrived at is shown in the remark column.

4. In case of 14, District Munsif's court-house, old barracks (for ready reference the numbers of buildings pointed out in G.O., No. 2455 W., dated 3rd September 1892, have been followed), the roof was renewed at a cost of Rs. 1,795. This the Examiner, Public Works Accounts, points out should be added to the old capital cost of the building. But I am of opinion that it should not be so added, as the amount spent is not for any addition or extension of the building made for the convenience of the tenant. The original roof has become worn out and has been replaced.

As regards the Assistant Superintendent of Police's bungalow at Tiruppattúr, the cost of repairs pointed out in your No. 326 S.L., dated 4th October 1893, has been duly taken into account in framing the data for revision of rents.

I request that sanction for recovering revised rent may be obtained at your earliest convenience.

No. 455 W.

Copy submitted to the Chief Engineer, Public Works Department, with a request that he will be good enough to obtain the sanction of Government to the recovery of rent as now revised.

(Signed) J. HANNAN,
Suptg. Engineer, IV Circle.

15th November 1893.

Office-note from the Examiner, Public Works Accounts, dated Madras, 23rd December 1893, No. 2782 D.

[Your office-note No. 3894 C. of 20th November 1893].

Item No. 7.—The figure in column 8 should be Rs. 2,648 according to the Capital and Revenue Accounts, the details being—

	RS.
Column 5	2,203
„ 6	220
„ 7	225
	2,648

and not Rs. 2,890.

2. *Item No.* 13.—The figures entered by the Executive Engineer in column 8 is made up of the following :—

	RS.
As per G.O., No. 2455 W., dated 3rd September 1892	6,004
Additional capital cost including percentage for 1892–93	219
	6,223

but the correct figure is Rs. 6,747 as follows :—

	RS.
Original cost	6,004
Addition in 1892–93 including percentage	524
Do. in 1892–93	219
	6,747

(Item 41 of Capital and Revenue Account of quarters—G.O. No. 3033 W. of 23rd November 1893).

3. *Item* 14.—The building is not now occupied. The Executive Engineer has intimated in his No. 1165, dated 27th November 1893, that it is intended for a sub-divisional office and its occupation (a portion only) by Mr. Cormac "was purely a concession." It may therefore be omitted.

4. Provision for repairs in the statement seems insufficient; the method in which average cost of repairs is arrived at is not correct. The estimated cost which was taken at 3 per cent. for purposes of calculation of rent in G.O., No. 2455 W., dated 3rd September 1892, is multiplied by 7 or 6 years, the actual cost taken for 1 or 2 years, and the average of 8 years is then struck. According to the Capital and Revenue Accounts, the average cost of repairs for the past 4 years inclusive of percentage should be—

For item 1, 1,765 ÷ 4 or Rs. 441,
" " 7, 597 ÷ 4 or " 149,
" " 13, 1,264 ÷ 4 or " 316,

and if these figures are adopted the rents will then be as corrected in pencil.

No. 94 C.

Forwarded to the Superintending Engineer, IV Circle, in view to the statement being revised in accordance with the Examiner's note. (Return requested).

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

11th January 1894.

From G. E. MANSON, Esq., Executive Engineer, Salem Division, to the Superintending Engineer, IV Circle, dated 8th February 1894, No. 56 S.E.

I have the honour to submit a revised statement showing data for calculation of rents to end of 1892–93, worked out on the lines indicated by the Examiner, Public Works Accounts, received with your No. 11 S.L., dated 16th January 1894.

2. The provision made by the Examiner, Public Works Accounts, on items 1, 7 and 13 is considered sufficient. The data for calculation of rents against item No. 14 have been omitted, as the building is no more rented and it is intended for the sub-divisional office.

3. The Examiner's corrections having been adopted, I submit that there is hardly any necessity for making any further revision in accordance with the figures furnished by the Coimbatore division.

4. I request that you will be good enough to let me know from what date the revised rate of rents should be recovered from the tenants concerned.

5. Chief Engineer's No. 94 C., dated 11th January 1894, is herewith returned with its enclosures.

ENCLOSURE.

STATEMENT giving data for calculation of rents of buildings in Salem division to end of 1892–93.

Item number.	Names of buildings.	Official designation and salary of occupant.	Whether permanent or temporary (P. or T.).	Date of completion or purchase.	Capital cost. Cost of construction or purchase.	Capital cost. Establishment and tools and plant at 10 per cent. on amount in column 5.	Capital cost. Cost of site.	Capital cost. Total.	Four per cent. on capital cost (8).	Actual average cost of repairs—*vide* G.O., No. 1367 W., dated 22nd May 1889. Cost of repairs.	Actual average cost of repairs. Ten per cent. to establishment and tools and plant.	Actual average cost of repairs. Total.	Estimated cost of repairs when actual average is not taken.	Normal rate of rent on basis of foregoing data. Annual 9 + 12 or 9 + 13.	Normal rate of rent. Monthly $\frac{14}{12}$.	Rent paid prior to 7th September 1888.	Rent to be charged. Yearly.	Rent to be charged. Monthly.	Remarks.
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		RS.			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1	Divisional office bungalow at Hustampatty.	Executive Engineer 700	P.	1862	6,160	616	90	6,866	275	401	40	441	..	716	60	40	720	60	This is on the whole building and only half is occupied as quarters.
7	Deputy Tahsildar's residence at Yercaud.	Deputy Tahsildar 150	P.	1887	2,203	220	225	2,648	116	135	14	149	..	265	22	15	264	22	
11	Collector's residence at Salem	Collector ..	P.	1881–82	15,190	..	..	15,190	607	696	70	766	..	1,373	115	95	1,380	115	
13	Police Assistant Superintendent's bungalow at Tiruppattúr.	Assistant Superintendent of Police.	P.	1885–86	6,747	..	..	6,747	249	287	29	316	..	565	47	..	564	47	
14	District Munsif's Court-house at Salem (formerly barracks).	Sub-divisional office ..	Omitted in accordance with Examiner, Public Works Accounts' note No. 2782 D., dated 23rd December 1893.																

No. 65 W.

Copy forwarded to the Chief Engineer, Public Works Department, with reference to his endorsement No. 94 C., dated 11th January 1894, herewith returned with its enclosures.

(Signed) J. HANNAN,
Suptg. Engineer, IV Circle.

13th February 1894.

Office-note from the Examiner, Public Works Accounts, dated 27th February 1894, No. 742 D.

The revised statement is in order and may be sanctioned.

ORDER—dated 6th March 1894, No. 618 W., Public Works.

The revised statement submitted by the Superintending Engineer is approved.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, IV Circle.
" Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 6th.

Recd. *Encl.*

G.O., 6th Mar. 1894, No. 618 W.

MARCH.

Rents

Revised statement giving data for calculation of — of buildings in Salem division to end of 1892-93, approved.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 14th February 1894, No. 530 D.

In G.O., No. 2892 W., dated 29th October 1891, it was decided that no centage charges were to be made on Workshop outturn debitable to Provincial funds. The question has now been raised whether the order was intended to include Provincial *Irrigation* works ; and as the procedure in this respect of the Nellore and Dowlaishweram Workshops is apparently not uniform, the point is referred for favour of specific orders of Government.

ORDER—dated 6th March 1894, No. 621 W., Public Works.

The exemption allowed in G.O., No. 2892 W., dated 29th October 1891, was only intended to apply to Provincial Civil Works, to which head the cost of general "Establishment" and "Tools and Plant" is charged in the first instance. Centages on work done in Sub-divisional Workshops for Provincial Irrigation works will therefore be paid. The rate will be 20 per cent. as in the case of Imperial Irrigation.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
„ the Superintendent of Works, Periyár Project.
„ the Consulting Architect to Government.
„ the Chief Engineer for Irrigation.
„ the Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 6th.

Recd. Encl.

G.O., 6th Mar. 1894, No. 621 W.

MARCH.

Sub-divisional Workshops

Directing that 20 per cent. should be paid for work done in — for Provincial Irrigation works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Military Works.

READ—the following paper :—

From Colonel FANE SEWELL, Superintendent of Pensions and Family Payments, to the Secretary to Government, Military Department, dated Fort St. George, 22nd February 1894, No. 6834.

I have the honour to bring to your notice that the Officer in charge of pensioners, Samulcottah, reports that the bungalow at that station, where payments to the pensioners and family certificate holders have hitherto been made, has now been taken up as a permanent residence, and that, therefore, inconvenience is now felt by that officer, there not being any permanent building for the purpose.

2. The officer in charge further reports that the detachment of Native Infantry having been removed from Samulcottah, there is now a Government building lying vacant, which was used as hospital and guard room by the said detachment, and which has now been handed over to the Department of Public Works.

3. Under the above circumstances, I beg to request that you will be so good as to obtain the sanction of Government for the vacant building in question to be placed at the disposal of the Pension Department.

No. 1233, Military.

Transferred to the Public Works Department for disposal, with reference to G.O., No. 2348 W., dated 12th September 1893.

FORT ST. GEORGE,
26th February 1894.

(Signed) H. R. HOPE, Brigdr.-Genl.,
Secretary to Government.

ORDER—dated 6th March 1894, No. 622 W., Public Works.

The building in question will be placed at the disposal of the Pension Department.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, I. Circle.
" Examiner, Public Works Accounts.
" Military Department.

BUILDINGS AND ROADS.
MILITARY WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 6th.

Recd. *Encl.*

G.O., 6th Mar. 1894, No. 622 W.

MARCH.

Government Building at Samulcottah

Certain vacant — which was used as a hospital and guard room by a detachment of Native Infantry when stationed there, ordered to be placed at the disposal of the Pension Department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Military Works.

READ—the following papers:—

From Brigadier-General E. H. EYRE, Quartermaster-General, Madras Army, to the Secretary to Government, Military Department, dated Ootacamund, 14th February 1894, No. 249 M.W.

Adverting to Proceedings of the Madras Government, No. 8099 of 7th December 1893, I am desired to state that the Commandant, South Indian Railway Volunteer Corps, reports that he did not anticipate the corps would be required to contribute such a large sum as Rs. 1,694 * this year for the armoury and magazine at Cuddalore, and consequently provision was not made for the payment.

* *Vide* Proceedings of the Madras Government, No. 7785 of 24th November 1893.

2. In these circumstances the Commandant asks that sanction be accorded for the payment of a first instalment of Rs. 500 only this season, leaving the balance to be met from next year's capitation grant.

3. The Commander-in-Chief recommends this application for the favorable consideration of Government.

No. 1038, Military.

No. 2824 W., dated 3rd November 1893.
No. 2999 W. " 20th " "

Transferred to the Public Works Department for disposal with reference to the orders noted in the margin.

FORT ST. GEORGE,
16th February 1894.

(Signed) H. R. HOPE, Brigdr.-Genl.,
Secretary to Government.

Office-note from the Examiner of Public Works Accounts, dated 28th February 1894, No. 763 D.

There would be no accounts objection to the proposal.

2. A similar concession was granted to the Nilgiri Volunteer Rifles in G.O., No. 3062 W., dated 16th November 1891.

Order—dated 6th March 1894, No. 623 W., Public Works.

The proposal of the Commandant of the South Indian Railway Volunteer Corps to pay in two instalments the contribution due from Corps funds towards the construction of the armoury and magazine at Cuddalore, which is supported by His Excellency the Commander-in-Chief, is sanctioned.

2. Under this arrangement, the amount to be paid this year is Rs. 500 and the balance to be provided in 1894–95 will be Rs. 1,755 as shown below :—

	RS.
Total amount to be provided from Corps funds — *vide* paragraph 2 of G.O., No. 2374 W., dated 15th September 1893	2,255
Deduct the sum to be paid in 1893–94	500
Balance to be provided in 1894–95 ...	1,755

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
„ Examiner, Public Works Accounts.
„ Military Department.

BUILDINGS AND ROADS.
MILITARY WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 6th.

Recd. *Encl.*

G.O., 6th Mar. 1894, No. 623 W.

MARCH.

Armoury and Magazine at Cuddalore

Proposal of the Commandant, South Indian Railway Volunteer Corps, to pay in two instalments the contribution due from Corps funds towards the construction of the —, sanctioned with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—again the following paper :—

G.O., dated 11th February 1893, No. 381 W., Public Works.

READ—also the following paper :—

From S. D. PEARS, Esq., Superintendent of Works, No. I Periyár Division, to the Chief Engineer, Public Works Department, Madras, dated Periyár, 16th January 1894, No. 252 C.E.

I have the honour to request that you will be good enough to inform the Postal department that a Post office will not be required at Thekady after 31st March next.

2. I have not yet been informed whether the usual recess will be sanctioned for the present year. If not, I would recommend that the dispensary at Thekady, together with the establishment attached thereto, should be abolished from the 1st April and the small remnant of the Thekady camp attended to by the Periyár apothecary. If a recess is to be sanctioned as usual however, I would recommend that the Thekady apothecary be retained till 1st June (the dispensary and the rest of the establishment being done away with on the 1st April) to take turns at Periyár with the Periyár apothecary in the medical supervision during the recess of the two camps.

ORDER—dated 6th March 1894, No. 624 W., Public Works.

In supersession of G.O., No. 817 I., dated 3rd October 1892, the Government directs that the usual recess granted to the establishment of No. I Periyár division be continued as heretofore.

2. The proposals in paragraph 2 of the letter from the Superintendent of Works above recorded are approved, viz., that the dispensary at Thekady be closed on the 1st April 1894, and that the services of the apothecary employed there be retained until the 1st June 1894. The necessary orders will be issued in the Public Department.

3. The Postmaster-General has already been informed that the Post office at Thekady may be closed on the 31st March 1894.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintendent of Works, Periyár Project.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.
" Public Department.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 6th.

Recd. *Encl.*

G.O., 6th Mar. 1894, No. 624 W.

MARCH.

Periyar Project

Directing that the usual recess granted to the establishment of No. I Periyár division be continued as heretofore, and approving of the proposals regarding the closure of the dispensary at Thekady on 1st April 1894 and the retention of the services of the apothecary employed there until 1st June 1894.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—again the following paper:—

G.O., dated 11th January 1894, No. 71 W., Public Works.

Read—also the following paper:—

From N. F. MACKENZIE, Esq., Under Secretary to the Government of India, Public Works Department (Civil Works—Buildings), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 20th February 1894, No. 74 B.

I am directed to acknowledge the receipt of your letter No. 72 W., dated the 11th January 1894, and, in reply, to say that as the cost of the building which it is proposed to construct as a residence for the Port officer at Pámban will be met from Excluded Local (Port) Funds, it is within the powers of the Government of Madras to sanction the expenditure.

Order—dated 6th March 1894, No. 625 W., Public Works.

The estimate, amounting to Rs. 6,400, for constructing a residence, with out-houses, for the Port officer at Pámban, is sanctioned.

2. The requisite funds have been provided in the Excluded Local Fund budget for 1894–95.

3. This sanction has been registered as Local No. 34 W. of 1893–94 and classified as Civil Buildings, Original Works.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, VI Circle, with plan and estimates.
" Examiner, Public Works Accounts.
" Financial Department.
" Marine Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 6th.

Recd. *Encl.*

G.O., 6th Mar. 1894, No. 625 W.

MARCH.

Residence

Estimate of Rs. 6,400 for constructing a —, with out-houses, for the Port officer at Pámban, sanctioned with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 13th February 1894, No. 485 D.

In the contingent bill of the Ganjám Division for September 1893, a charge of As. 12–0 was preferred on account of postal commission on a money order sent to the father of a deceased overseer at Trivandrum.

2. As the legal heir of the overseer was residing in a Native State, the remittance by money order was perhaps unavoidable; but as I am doubtful whether the charge is one correctly debitable to Government, I think it desirable to refer the case to Government for orders, with reference to Code, Chapter III., paragraph 118.

3. In this connection I would suggest that opportunity be taken to impress upon Executive Officers of the Department that payments by money order should only be made in *really unavoidable* cases. Civil Account Code, Volume I., Chapter V., paragraph 63, lays down that "the leave allowances of a non-gazetted officer on leave in India can only be drawn from the treasury from which his salary is disbursed and that he must make his own arrangements for drawing it there and getting it remitted to him." This rule applies with greater force to payments of salaries; and I am inclined to think that it is only in cases where an officer is stationed, in the interests of the public service, at a place where there is no Government treasury, that the fee for remittance by money order is admissible as a State charge. In all other cases the postal commission, should, I think, invariably be deducted from the amount due and not treated as a contingent charge and debited to establishment.

ORDER—dated 7th March 1894, No. 636 W., Public Works.

His Excellency the Governor in Council agrees with the Examiner that commission on money orders for pay and allowances should not be charged to Government, except in cases where an officer is stationed, in the interests of the public service, at a place where there is no Government treasury; where remittances can be made through Government treasuries, money orders should not be resorted to, except at the request of the payee who will then bear the charge for commission.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" Superintending Engineers.
" the Examiner, Public Works Accounts.
" the Superintendent of Works, Periyár Project.
" the Consulting Architect to Government.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 7th.

Recd. *Encl.*

G.O., 7th Mar. 1894, No. 636 W.

MARCH.

Money Orders

Orders relating to the use of — and the payment of commission thereon by Public Works Officers.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers :—

From H. IRWIN, Esq., C.I.E., Consulting Architect to the Government of Madras, to the Chief Engineer, Public Works Department, dated Chepâk, 13th February 1894, No. 3167.

I have the honour to submit herewith, for your approval and continued sanction of Government, the proposition statement of temporary establishment of the Consulting Architect's division for the year 1894–95.

2. The services of the draftsman are specially required for drawing up details of the Law College now in progress in the division.

ENCLOSURE.

STATEMENT of proposition for revision of establishment, Consulting Architect's division.

Order sanctioning present establishment. Government of Madras, Public Works Department. No.	Date.	Office to which the proposition refers.	Nature of changes. Present scale. No.	Designation.	Pay. Minimum.	Increment.	Maximum.	Average or fixed.*	Total cost.	Proposed scale. No.	Designation.	Pay. Minimum.	Increment.	Maximum.	Average or fixed.*	Total cost.	Proposition. Permanent. Increase per month. Amount.	Decrease per month. Amount.	Temporary. Increase per month. Period.	Amount.	Decrease per month. Period.	Amount.
				Temporary.	RS.	RS.	RS.	RS.	RS.		*Temporary.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.		RS.
229 W. 457 W.	23rd Jan. 1892. 21st Feb. 1893.	Consulting Architect's division.	1	Draftsman, special	..	..	..	100	100	1	Draftsman, special	..	..	..	100	100	..	..	..	..	..	..
				Fire-engine at Chepâk.							*Fire-engine at Chepâk.*											
2256 W. 457 W.	16th Aug. 1892. 21st Feb. 1893.		1 1	Driver .. .. .. Fireman	.. ..	.. ..	.. ..	35 6	35 6	1 1	Driver .. .. .. Fireman	.. ..	.. ..	.. ..	35 6	35 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
				Night Watchmen for Public Works Department Offices.							*Night Watchmen for Public Works Department Offices.*											
			4	Lascars	..	..	..	6	24	4	Lascars	..	..	..	6	24	..	..	..	..	..	..
				Watermen.							*Watermen.*											
3195 W. 457 W.	19th Nov. 1892. 21st Feb. 1893.		1 1	Waterman .. .. .. Do.	.. ..	.. ..	.. ..	1 ½	1 ½	1 1	Waterman .. .. .. Do.	.. ..	.. ..	.. ..	1 ½	1 ½	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
				Sweepers.							*Sweepers.*											
			†2 †4	Sweepers .. .. .. Do.	.. ..	.. ..	.. ..	5 4	10 16	2 4	Sweepers .. .. .. Do.	.. ..	.. ..	.. ..	5 4	10 16	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
			..	Total ..	..	..	..	..	192½	..	Total ..	..	..	..	..	192½	..	..	..	..	..	..

* In the case of appointments on progressive pay, the "average" should be calculated according to the rules in the Pay and Acting Allowance Code.

† *Vide* G.O., No. 840 W., dated 28th March 1893.

Office-note from the Examiner, Public Works Accounts, dated 19th February 1894, No. 607 D.

ORDER—dated 7th March 1894, No. 637 W., Public Works.

The continued employment in the Consulting Architect's division during 1894-95 of the temporary establishment detailed in the proposition statement is sanctioned.

2. This sanction has been registered as Provincial No. 70 W. of 1893-94 and classified as Establishment, Temporary.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Consulting Architect to Government.
" Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 7th.

Recd. *Encl.*

G.O., 7th Mar. 1894, No. 637 W.

MARCH.

Temporary Establishment

The continued employment in the Consulting Architect's division of the — during 1894–95 detailed in the proposition statement, sanctioned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following papers:—

From the Hon'ble Mr. W. AUSTIN, I.C.S., Chairman, Harbour Trust Board, Madras, to the Chief Secretary to Government (through the Presidency Port Officer), dated Madras, 27th November 1893, No. 308 C.

I have the honour to submit, for the approval of Government, a plan and estimate prepared by the Consulting Architect to Government, amounting to Rs. 2,520, for providing quarters, in the old marine yard south of the buildings lately occupied by the High Court, for the accommodation of two of the Port flagstaff signallers.

2. Quarters for one man have been allotted within the building, but there is no room for the other two. It is therefore proposed to erect accommodation for them on the site mentioned, using old material as far as practicable, as it is considered very desirable that these men should live near the flagstaff to enable them to keep a good look-out and be at all times in readiness when their services may be required.

No. 385 G.

Forwarded to Government for favorable consideration, observing that I fully concur in the view as to the necessity of all the signalmen being located on the Board's premises.

MADRAS, (Signed) H. A. STREET, Comdr., R.I.M.,
28th November 1893. Ag. Presidency Port Officer.

From the Hon'ble Mr. W. AUSTIN, I.C.S., Chairman, Harbour Trust Board, Madras, to the Chief Secretary to Government, dated Madras, 4th January 1894, No. 3285.

I have the honour to acknowledge the receipt of memorandum No. 2217, Marine, dated 11th December 1893, and submit herewith a ground plan of the old High Court buildings, showing, in red, the site for the proposed quarters for the Port flagstaff signallers.

No. 98, Marine.

Approved and transferred to the Public Works Department.

(Signed) J. F. PRICE,
Chief Secretary.

18th January 1894.

From H. IRWIN, Esq., C.I.E., Consulting Architect to the Government of Madras, to the Chief Engineer, Public Works Department, dated Chepâk, 15th February 1894, No. 3229.

With reference to your memo. No. 594 C., dated the 11th February 1894, I have the honour to state that the extent of land is 115 × 60 feet = 6,900 square feet, and the average value of the land in the vicinity being Rs. 1,200 per 2,400 square feet or 1 ground as ascertained from the Deputy Collector of Madras, the value of the site will amount to Rs. 3,450.

Order—dated 7th March 1894, No. 638 W., Public Works.

The estimate for providing quarters for the two junior Port flagstaff signallers being in excess of the limit prescribed in clause (1), paragraph 17, chapter XI, Public Works Code, the sanction of the Government of India to the construction of the building will be applied for under clause (3) of the same paragraph.

[Here enter No. 639 W., dated 7th March 1894.]

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chairman, Madras Harbour Trust Board.
,, Marine Department.

From E. LEWIS, Esq., C.I.E., Consulting Architect to the Government of Madras, to the Chief Engineer, Public Works Department, dated Chepâk, 15th February 1894, No. 2269.

With reference to your memo. No. 654 C., dated the 11th February 1894, I have the honour to state that the extent of land is 115 × 60 feet = 6,900 square feet, and the average value of the land in the vicinity being Rs. 1,200 per 2,400 square feet or 1 ground as ascertained from the Deputy Collector of Madras, the value of the site will amount to Rs. 3,450.

Annexure dated 7th March 1894, No. 638 W., Public Works.

The estimate for providing quarters for the [illegible] Port [illegible] signallers being in excess of the limit prescribed in clause (1), paragraph 13, Chapter XI, Public Works Code, the sanction of the Government of India to the construction of the building will be applied for under clause (3) of the same paragraph.

[Here enter No. 638 W., dated 7th March 1894.]

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

[illegible]
[illegible]

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 7th.

Recd. *Encl.*

G.O., 7th Mar. 1894, No. 638 W.

MARCH.

Quarters

Ordered that the sanction of the Government of India be applied for to the construction of — for two junior Port flagstaff signallers at Madras.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Letter—from

Colonel J. PENNYCUICK, R.E.,
Secretary to the Government of Madras,
Public Works Department,

To

The SECRETARY to the GOVERNMENT of INDIA,
Public Works Department.

Sir,

With reference to paragraph 17, chapter XI, Public Works Code, I am directed to request the sanction of the Government of India to the construction of quarters for the two junior Port flagstaff signallers at Madras at an estimated cost of Rs. 2,520.

2. As explained in my letter No. 1475 W., dated 2nd June 1893, the Port head signaller has for many years been provided with free quarters in the vicinity of his work, but no Government building has been available for the accommodation of the two junior signallers. These men, whose pay is only Rs. 30 and 20 per mensem respectively, have been unable to secure house room in the vicinity within their means and have thus had to live at a considerable distance from their work to the detriment of a proper look-out being kept at night, especially in bad weather. The Madras Harbour Trust Board and the Presidency Port officer are strongly of opinion that all three signallers should live on the spot to relieve each other by regular watches, and this Government quite agrees in that view. The head signaller has now been accommodated in the old High Court buildings, but quarters are not available there for the other two men, and it is therefore proposed to construct a building for them in the old marine yard near the Port flagstaff.

3. The pay of the two men being Rs. 30 and 20 per mensem, the cost of the proposed quarters should, under clause (1), paragraph 17, chapter XI, Public Works Code, be so regulated that the rental will not exceed Rs. 4 per mensem, but it is not practicable to provide suitable accommodation in the locality for so small a sum. The site is Government property; but its value, arrived at in accordance with clause (*a*), rule I, paragraph 28, is Rs. 3,450. The estimated cost of construction being Rs. 2,520, the rent calculated under rule I, paragraph 28, will be about Rs. 36 * per mensem. A plan of the proposed building is forwarded from which it will be seen that the accommodation to be provided is very moderate.

	RS.
* (*a*) Cost of construction ...	2,520
(*b*) Value of site	3,450
(*c*) Ten per cent. on (*a*) for establishment, tools and plant ...	252
(*d*) Total Capital cost	6,222
(*e*) Four per cent. on (*d*) for interest	248·88
(*f*) Three per cent. on (*d*) for repairs	186·66
(*g*) Ten per cent. on (*f*) for establishment and tools and plant.	18·66
Rent per annum	454·20
Rent per mensem	36

4. The cost of the quarters will be met from Excluded Local Port Funds and the signallers will be required to live in them rent free under rule V, paragraph 32 of the same chapter.

I have the honour to be,
Sir,
Your most obedient servant,

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

FORT ST. GEORGE,
7th March 1894.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 7th.

Recd. *Encl.*

7th March 1894, No. 639 W.

MARCH.

Quarters

Requesting sanction to the construction of — for the two junior Port flagstaff signallers at Madras.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper :—

From J. W. MARTIN, Esq., Superintending Engineer, II. Circle, to the Chief Engineer, Public Works Department, dated Bezwada, 17th January 1894, No. 2406 K.S.

I have the honour, as requested by the President, District Board, Kistna, to forward herewith, for your approval and sanction of Government, plans and estimates, amounting to Rs. 1,24,164, for a road from Parala Nakarical to Gurazala in two sections.

2. A copy of President's letter No. 826, dated 4th December 1893, communicating copy of District Board's resolution, is herewith sent for your information.

ORDER—dated 8th March 1894, No. 640 W., Public Works.

The estimate for the construction of a road from Parala Nakarical to Gurazala *viâ* Karemapudi in the Kistna District is reduced from Rs. 1,24,164 to Rs. 1,24,120 by the correction of certain arithmetical errors, and sanctioned for the reduced amount.

2. This sanction has been registered as Local No. 35 W. of 1893–94.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, II. Circle.
„ Local and Municipal Department, with plans and estimate (66 enclosures).
Editors' table.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 8th.

Recd. *Encl.*

G.O., 8th Mar. 1894, No. 640 W.

MARCH.

Road

Estimate of Rs. 1,24,120 for the construction of a — from Parala Nakarical to Gurazala *viâ* Karempudi in Kistna District, sanctioned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers :—

From Lieut.-Colonel A. W. SMART, R.E., Superintending Engineer, VI Circle, to the Chief Engineer, Public Works Department, dated Trichinopoly, 13th February 1894, No. 1691 T.C.

With reference to the Educational notification No. 88 published in the *Fort St. George Gazette* of the 19th December 1893, page 1461, Part I, to the effect that the Public Service Notification of 2nd February 1893 or that circulated with G.O., No. 1897 W., of 10th July 1891,* is under revision and that recruitment should continue on the same principle as heretofore, I have the honour to request that you will be good enough to let me know whether this notification supersedes also that circulated with G.O., No. 1928 W. of the 14th July 1891,† regarding Primary School examination or is applicable to the appointments for which this examination is required.

* Educational No. 485 of 25th June 1891.

† Educational G.O., No. 483, dated 25th June 1891.

2. The Executive Engineer, Trichinopoly Division, has appointed as acting channel superintendent, the pay of which is Rs. 10, one ‡ who is an unpassed candidate but who is said to know drawing, surveying and levelling. I wish to know whether in this case a man should have been appointed who has passed the above examination under G.O., No. 446 W. of the 20th February 1893.§

‡ Ramasawmy Iyengar.

§ Educational G.O., No. 116, dated 14th February 1893.

No. 782 C.

Referred to the Educational Department.

21st February 1894. (Signed) O. V. BODDY, Major, R.E.,
Under Secy. to Govt., P.W.D.

G.O., dated 3rd March 1894, No. 132, Educational.

Read—endorsement of the Public Works Department, dated 21st February 1894, No. 782 C., on letter from the Superintending Engineer, VI Circle, dated 13th February 1894, No. 1691 T.C.

Order—dated 3rd March 1894, No. 132, Educational.

Lieut.-Colonel Smart's letter, dated the 13th February 1894, No. 1691 T.C., forwarded under endorsement No. 782 C., dated the 21st February 1894, will be returned to the Public Works Department with the remark that the Educational Notification No. 88 published at page 1461 of Part I of the *Fort St. George Gazette*

of the 19th December 1893 applies to the rule regarding the Primary examination which is embodied in paragraph 3 of the Public Service Notification and that the introduction of the Primary examination as a compulsory test for the inferior appointments specified in column I of the schedule to the notification appended to G.O., dated 25th June 1891, No. 483, Educational,* has since been postponed to the 1st January 1897—*vide* paragraph 2, clause (2) of G.O., dated 2nd February 1894, No. 67, Educational.†

* G.O., No. 1928 W., dated 14th July 1891.
† G.O., No. 499 W., dated 22nd February 1894.

(True Extract.)

(Signed) A. BUTTERWORTH,
Under Secretary.

ORDER—dated 8th March 1894, No. 649 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, and to other officers of the Public Works Department for information.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, VI Circle.
" other Superintending Engineers.
" the Chief Engineer for Irrigation.
" the Consulting Engineer for Railways.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts.
" the Examiner, Railway Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 8th.

Recd. *Encl.*

G.O., 8th Mar. 1894, No. 649 W.

MARCH.

Primary School Examination

Proceedings, Educational Department, stating that Educational Notification No. 88 published at page 1461, Part I of the *Fort St. George Gazette* of 19th December 1893 applies to the rule rendering the — compulsory on candidates for certain inferior appointments and that the operation of that rule has since been postponed to 1st January 1897, communicated to the Superintending Engineer, VI Circle, and to other officers of the department for information.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

From L. L. WICKHAM, Esq., General Superintendent, Public Works Stores, to the Examiner of Public Works Accounts, dated Madras, 2nd March 1894, No. 89 S.

With reference to G.O., No. 475 W., dated 19th February 1894, I have the honour to forward herewith, for submission to Government, a special indent in triplicate, No. 18, for two oil engines required for driving barges on the Periyár lake.

2. The enclosures received with the Government Order quoted above are herewith returned.

Endorsement by the Examiner, Public Works Accounts, dated 7th March 1894, No. 866 D.

ORDER—dated 8th March 1894, No. 652 W., Public Works.

The indent will be forwarded to the Home Government for compliance.

[Here enter No. 653 W., dated 8th March 1894.]

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintendent of Works, Periyár Project.
„ Chief Engineer for Irrigation.
„ Superintending Engineer, V Circle.
„ Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 8th.

Recd. *Encl.*

G.O., 8th Mar. 1894, No. 652 W.

MARCH.

Indent

The — for two 8 brake horse-power oil engines for driving barges on the Periyár lake, No. I Division, Periyár Project works, ordered to be forwarded to the Home Government for compliance.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Letter—from

Colonel J. PENNYCUICK, R.E.,
Secretary to the Government of Madras,
Public Works Department,

To

The DIRECTOR-GENERAL of STORES,
India Office,
London.

Sir,

I am directed to forward, for favour of very early compliance, an indent in duplicate for two 8 brake horse-power oil engines as advertised by Messrs. Vosper and Co. of Portsmouth, and to state that they are required for driving barges on the Periyár lake, No. I Division, Periyár Project works.

2. Messrs. Vosper and Co.'s circular * and a copy of the Proceedings of this Government, No. 475 W., dated 19th February 1894, quoted in the indent, are enclosed for information.

* Favour of return requested.

3. I am to request that this indent may be considered as very urgent.

4. A certificate by the Examiner, Public Works Accounts, showing that due provision of funds has been made to meet the cost of the engines, is endorsed on the original indent.

I have the honour to be,
Sir,
Your most obedient servant,

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.WD.

Fort St. George,
8th March 1894.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 8th.

Recd. *Encl.*

8th March 1894, No. 653 W.

MARCH.

Indent

Forwarding, for favour of very early compliance, an — for two 8 brake horse-power oil engines required for driving barges on the Periyár lake, No. I Division, Periyár Project works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

G.O., dated 13th February 1894, No. 343, Judicial.

From A. G. CARDEW, Esq., M.A., C.S., Inspector-General of Jails, to the Chief Secretary to Government, dated Ootacamund, 20th January 1894, No. 160.

I understand that Government, in the Public Works Department, has had under its consideration the subject of the supply of tents to certain classes of Government officers, and I believe that it has been resolved to make such a supply.

2. I have the honour to enclose a price list of the tents manufactured at the Vellore Central Jail and to request that the propriety of procuring the tents in question from that jail may be favorably considered in the Public Works Department. Taking into account the cost of carriage to Madras from tent-factories out of the Presidency, it will be found that the Vellore tents are the cheapest procurable from any reliable source in India, and it is believed that in quality they will be found to compare favorably with those of any maker.

3. The large saving which results to the State from the procuring of Government supplies from jails was clearly pointed out by the Finance Committee of 1886 in paragraph 182, Chapter VIII, Volume I, of its report, and I trust that this consideration will also be given due weight in the decision of the question.

ENCLOSURE.

LIST OF TENTS MADE IN THE CENTRAL JAIL, VELLORE, WITH THEIR PRICES, &c.

No. 1, Double-poled Tent.

Double-poled tent of four folds of cloth throughout with 4 feet verandah all round and complete with carpets, bamboo chicks, purdahs, gunny bags, ropes, &c.—

	RS.
28 ft. by 16 ft.	950

No. 2, Single-poled Tent.

Single-poled tent of four folds of cloth throughout and 4-feet verandah all round, complete with carpets, chicks, purdahs, ropes, bags, &c.—

	RS.
16 ft. square	650
15 " "	600
14 " "	535
13 " "	500
12 " "	445

No. 3, Bichoba Tent.

Bichoba tent of 5 folds of cloth in the fly and 4 in the walls, lined with chintz, and complete with carpet, chicks, purdahs, bags, ropes, &c.—

	RS.
12 ft. square	185
10 " "	155
9 " "	140
8 " "	130

Bichoba with 4 folds of cloth in the fly and 3 in the walls lined with chintz, and complete with carpet, chicks, purdahs, bags, ropes, &c.—

	RS.
10 ft. square	135

No. 4, Swiss-cottage Tent.

Swiss-cottage tent of 4 folds of cloth throughout, large, handsome verandah in front, bath-room in rear, complete with carpet, chicks, bags, ropes, &c.—

	RS.
14 ft. square	510
13 ,, ,, ...	440
12 ,, ,, ...	400

No. 5, Hill Tent.

Hill tent with 4 folds of cloth throughout complete lined with chintz, complete with carpet, pole, chicks, gunny bags, &c., and two sywans—

	RS.
14 ft. square	400
13 ,, ,, ...	350
12 ,, ,, ...	300
10 ,, ,, ...	250

No. 6, Rowtees.

Rowtees with 3 cloths—

12 ft. by 10 ft. with gunny bags, &c., with a round back	100
12 ,, by 9 ,, ...	93
12 ,, by 12 of the Madras muster (square)	70

No. 7, Sleeping Pal.

Sleeping pal with 4 folds of cloth in the inner and 3 in the outer fly lined with chintz, complete with carpets, &c.—

	Single-fly RS.	Double-fly RS.
12 ft. square 5½ ft. wall	180	250
12 ,, ,, 4½ ,, ,, ...	160	230
10 ,, ,, 4 ,, ,, ...	140	200

No. 8, Cabul Tent.

Cabul tent—

7½ ft. by 6½ ft. weighing about 80 lb	82

Cabul tent of the Swiss-cottage pattern—

9½ ft. by 8 ft.	144

Bath-room.

Flat-roofed	30
Conical-roofed	45

Necessary.

Conical-roofed	35

Punkahs.

Lacquered pole with neat fringe to suit lining of tents fitted with ropes, &c.—

Tent chicks lined with cloth	at Rs.	per sq yd.
,, carpets	at ,,	,,
,, outer cloth	at ,,	per yard
,, inner cloth	at ,,	,,
,, chintz	at ,,	,,
,, stamped	at ,,	per lb.
Ropes	at ,,	,,
Tapes	at ,,	,,

Order—dated 13th February 1894, No. 343, Judicial.

The Inspector-General's letter will be communicated to the Public Works Department and the Revenue Department.

(True Extract.)

(Signed) A. BUTTERWORTH,
for Chief Secretary.

Paragraph 182, Chapter VIII of the report of the Finance Committee of 1886.

The relations which should subsist between the Jail Department and the consuming departments.

182. In the letters from which these extracts are quoted, both these officers profess their desire to meet the objects which the Jail Department has in view, but it is evident that they fail to apprehend the financial bearing of the case. The practical result is equivalent to a refusal to carry out the instructions of the Secretary of State. It is obviously an extravagance for the Government in the Military Department to pay cash to third persons for doing that which the Government in the Jail Department can do without extra cost. The latter department has to maintain its factories and to feed its laborers, whether fully employed or not; and if it can buy its raw material cheaper than the Military Department can buy the finished article, it is a great economy to Government that the requirements of the Military Department should be met, as far as they can be, through the jails. The proper course is obviously that definite contracts for periodical supplies from jails, during lengthened periods, should be made between the two departments. As the Secretary of State's instructions indicate, the greatest economy is obtained when the jail industries are adapted to the requirements of consuming departments; but such adaptation is an impossibility when the consuming department reserves the right of stopping the supplies at any moment. No person in private business would dream of calling for tenders from the public for articles which he himself manufactured and had exceptional facilities for cheaply manufacturing and supplying. And it should also be remembered that many private firms which entirely admit the right of Government to supply itself from its own departments make the strongest objection, when public tenders are called for, to the right of Government departments to under-bid them. At the same time, the purchasing departments should have full power, under proper precautions, to reject all articles supplied which are not up to sample and to fix prices at the rates for which they can purchase in the open market.

ORDER—dated 10th March 1894, No. $\frac{676}{A}$ W., Public Works.

Communicated, in continuation of G.O., No. 270 W., dated 30th January 1894, to officers of the Public Works Department with the remark that Superintending Engineers must use their own discretion as to the source from which they obtain tents, the purchase of which may from time to time be sanctioned, but that they should give due weight to the possible ability of the Vellore Jail to supply tents at a cost, which, allowing for the saving in carriage, may be less than that at which tents of equally good quality can be purchased elsewhere. *Ceteris paribus*, the preference should be given to the local jail manufacture.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
,, Superintending Engineers.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Periyár Project.
,, the Judicial Department.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 10th.

Recd. *Encl.*

G.O., 10th Mar. 1894, No. $\frac{676}{A}$ W.

MARCH.

Tents

Proceedings, Judicial Department, in regard to the supply of — to Government officers from the Vellore Central Jail, communicated to officers of the department with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following paper:—

Office-note from the Examiner of Public Works Accounts, dated Madras, 21st February 1894, No. 658 D.

Under the orders of the Government of India communicated with G.O., No. 135 W., dated 17th January 1894, exchange compensation allowance passed to certain Military upper subordinates in this department has been disallowed with the result that recoveries have to be made from the men concerned.

2. As in receiving the allowance the subordinates did not act contrary to orders or without due justification, orders of Government are requested directing the recovery of the amounts in monthly instalments of one-third salary as prescribed in Civil Account Code, chapter I, paragraph 16 (3).

Order—dated 12th March 1894, No. 688 W., Public Works.

The Examiner's proposal is approved.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.
" Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 12th.

Recd. *Encl.*

G.O., 12th Mar. 1894, No. 688 W.

MARCH.

Exchange Compensation Allowance

The proposal of the Examiner, Public Works Accounts, to recover, by monthly instalments of one-third salary, the amounts of — disallowed to certain Military upper subordinates in the Public Works Department, approved.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From C. VINCENT, Esq., Officiating Deputy Secretary to the Government of India, Public Works Department (Civil Works—Miscellaneous), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 11th December 1893, No. 380 M.

With reference to the annual return of expenditure on stores in the Madras Public Works Department for the year 1892–93, submitted under your No. 3068 W., dated the 28th November 1893, I am directed to invite attention to Standing Order No. 87, dated the 1st November 1892, being the note to paragraph 23 of appendix O to volume I of the sixth edition of the Public Works Department Code, and to request that the Government of India may be informed of the effect of the instructions in Finance Department Resolution No. 2650, dated the 25th June 1891 (pages 564 *et seq.* of the above-mentioned appendix), relaxing, as a tentative measure, the existing orders prohibiting the local purchase of articles of iron and steel manufacture made up from imported raw materials.

No. 4381 C.

Referred to the Superintending Engineer, V Circle, for early submission of the required information.

18th December 1893.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

Telegram from the Govt. of India, Public Works Department, No. 70 M., dated 16th Feb. 1894.

From J. C. LARMINIE, Esq., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Vriddhachalam, 1st March 1894, No. 73 W.

With reference to your endorsements, Nos. 4381 C. and 720 C., dated 18th December 1893 and 17th February 1894, returned herewith, I have the honour to state that, on receipt of the earlier endorsement, I called upon the General Superintendent, Public Works Stores, in my No. 405 P.W.S., dated 24th December 1893, and forwarding your endorsement, to submit the information therein called for.

2. The General Superintendent thereupon seems to have sent a copy of your endorsement and of my requisition to all Superintending Engineers, the Superintendent of Works, Periyár Project, and the Consulting Architect to Government with the following endorsement :—

No. X 2 S.

Forwarded to the . . . for submission of the report called for by the Chief Engineer.

MADRAS,
28th December 1893.

(Signed) L. L. WICKHAM,
General Supdt., Public Works Stores.

3. On receipt of a similar endorsement by me, I addressed him memorandum No. 4 P.W.S., dated 9th January 1894, giving him instructions as to the nature of the information to be furnished in report called for. Subsequently, on further references from him, I wrote him memoranda No. 11 P.W.S. and No. 21 P.W.S., dated 17th and 24th January 1894 (*vide* copies enclosed).

4. In part III of the statement of expenditure on stores for 1892–93, articles of Indian manufacture are shown to have been obtained from Government factories to the value of Rs. 7,981 (Rs. 4,791 in Public Works Stores and Rs. 3,190 in Periyár No. I Division) and from private dealers to the value of Rs. 4,928 (Rs. 133 in Public Works Stores, Rs. 594–15–0 in Kistna Eastern, and Rs. 4,200 in Periyár No. I Division).

5. On receipt of my instructions above alluded to, the General Superintendent, Public Works Stores, should have ascertained from the Kistna Eastern and the Periyár No. I Divisions what articles, if any, of iron and steel manufacture made up from imported raw materials are included in the purchases shown in part III of the statement of expenditure on stores and should have obtained information as to the extent to which the object of the orders relaxing the prohibition of local purchase of such articles as per paragraph 3, page 567 of Code, volume I, has been attained, adding similar information as regards Public Works Stores purchases. This, however, he has not done.

6. I enclose, in original, the General Superintendent's letter No. 110 S., dated 22nd February 1894, and the replies from the Superintending Engineers, II, III and VI Circles, and the Superintendent of Works, No. I Periyár Division, therein alluded to. These officers would probably have furnished information such as is required had the General Superintendent specifically asked for it; he has not even, however, given it in connection with his Public Works Stores purchase shown in part III of the statement of expenditure on stores.

7. I am writing to the Superintendent of Works, No. I Periyár Division, to the Executive Engineer, Kistna Eastern Division, and to the General Superintendent, Public Works Stores, for the required information, which will be forwarded to you when received.

8. It would perhaps be as well if all officers concerned be instructed by a circular from your office to include in the annual statement of expenditure on stores furnished by them to the General Superintendent the information required by the note to paragraph 23 of appendix O to Code, volume I.

ORDER—dated 13th March 1894, No. 704 W., Public Works.

The information promised in paragraph 7 of the Superintending Engineer's letter above recorded should be obtained and submitted with the least possible delay. It is highly unsatisfactory that the General Superintendent, Public Works Stores, has been unable to furnish the report required by the Government of India.

2. The attention of all officers of the Public Works Department will now be drawn to Standing Order No. 87 of 1892 adding a note to paragraph 23, page 538, appendix O, volume I, Public Works Code. In forwarding to the General Superintendent, Public Works Stores, the annual return prescribed in paragraph 23 above quoted, Superintending Engineers will append thereto a statement giving the following information:—

(1) What articles, if any, of iron and steel made up in India of imported materials have been purchased during the year.

(2) What savings, if any, have accrued to Government, in the case of each purchase, as compared with the cost of similar articles of European manufacture, if obtained from England.

(3) Whether by such purchases delay that would have occurred if the articles had been obtained from England was avoided, and, if so, to what extent.

3. A list of articles which may be made up in India from imported raw materials is given at page 571, appendix O, Public Works Code.

4. Under paragraph 24, page 538, appendix O, the annual return prescribed in paragraph 23 is due with the Government of India by the 31st August in each year, and it should therefore be submitted to this Government by the General Superintendent, Public Works Stores, by the 15th August at latest. Superintending Engineers will accordingly submit the circle returns so as to reach the General Superintendent by the 31st July at latest. For several years past the consolidated return for the Presidency has been forwarded to the Government of India long after due date, and the Government desires that such delay should not occur in future.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Periyár Project.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 13th.

Recd. *Encl.*

G.O., 13th Mar. 1894, No. 704 W.

MARCH.

Annual Return of Expenditure on Stores

Issuing instructions with respect to the submission of the —.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following paper :—

G.O., dated 19th February 1894, No. 418, Judicial.

Read—again the following papers :—

G.O., dated 24th October 1891, No. 2179.
" " 7th August 1893, No. 1565.

Read—also the following papers :—

From the Inspector-General of Police, dated 13th November 1893, No. 6563.

Abstract.—Submitting, for sanction, revised Public Works Department plans and estimates amounting to Rs. 16,700 for the construction of a Police office at Anantapur.

From the same officer, dated 22nd December 1893, No. 7455.

Abstract.—Stating that the room allotted to the Head-quarter Inspector in the proposed Police office at Anantapur was, by a clerical error, incorrectly given as 19′ × 18′ instead of 19′ × 27′ and reporting on the accommodation required.

Endorsement of the Public Works Department, dated 5th February 1894, No. 513 C.

From the Inspector-General of Registration, Madras, dated 13th November and 11th December 1893, G. Nos. 4696 and 5206, respectively.

Order—dated 19th February 1894, No. 418, Judicial.

The Chief Engineer in his note, dated 5th February 1894, expresses the opinion that the design of the Police office at Anantapur is defective. The Government concurs and the Consulting Architect will be directed to prepare revised plans in communication with the Inspector-General of Police to whom the Chief Engineer's note will be communicated.

2. The estimates, amounting to Rs. 3,750 and Rs. 3,150, respectively, for Sub-Registrar's offices at Payengudi and Paramathi are approved and will be transferred, together with the plans, to the Public Works Department.

Order—dated 13th March 1894, No. 708 W., Public Works.

The Consulting Architect will, in communication with the Inspector-General of Police, revise the design for the Police office at Anantapur as directed in paragraph 1 of the Proceedings in the Judicial Department. A sum of Rs. 10,000 has been provided for the work in the Provincial budget for 1894–95. The revised design should therefore be submitted at as early a date as possible. The rejected design has been forwarded to the Inspector-General from the Judicial Department.

2. The undermentioned estimates for Sub-Registrar's offices are sanctioned for execution when funds are available :—

Provincial.

Civil Buildings, Original Works.

(a) Sub-Registrar's office, Payengudi, Malabar district, estimate Rs. 3,750—No. 145 W. of 1893–94.
(b) Sub-Registrar's office, Paramathi, Salem district, estimate Rs. 3,150—No. 146 W. of 1893–94.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Consulting Architect to Government,
with copy of note by the Chief Engineer, Public Works Department, No. 513 C., dated 5th February 1894.
" Superintending Engineer, III Circle.
" Superintending Engineer, IV Circle,
with plans and estimates.
" Examiner, Public Works Accounts.
" Judicial Department.
Editors' Table.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 13th.

Recd. *Encl.*

G.O., 13th Mar. 1894, No. 708 W.

MARCH.

Police and Sub-Registrar's Offices.

The Consulting Architect directed to revise the design for the Police office at Anantapur, and estimates of Rs. 3,750 and Rs. 3,150 for the Sub-Registrar's offices at Payengudi, Malabar district and Paramathi, Salem district, respectively, sanctioned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From J. W. MARTIN, Esq., Superintending Engineer, II Circle, to the Chief Engineer, Public Works Department, Madras, dated 31st October 1893, No. 1822 K.S.

With reference to G.O., No. 2505 W. of the 29th September 1893, ordering that the increased rents proposed for the residences of the Superintending Engineer, Executive Engineer and Assistant Engineers at Bezwada, viz., Rs. 103, 59 and 36 respectively should be paid, I have the honour to bring again the following circumstances for your favorable consideration.

2. The Examiner in his audit note on the accounts of the Kistna Eastern division for November 1892 remarks as follows :—

"Sanction of Government to waive the claim for increased rates of rent from 10th March 1892 (date of payment for additional lands) to 19th August 1892 (date of actual possession of land) in the case of the above buildings is awaited."

I request that the sanction of Government asked for by the Examiner may be obtained.

3. In this connection, I have to bring to your notice that increased rents were calculated on the total amount of the estimate, viz., Rs. 4,700, sanctioned in G.O., No. 702 I., dated 9th September 1891, for acquiring 20·76 acres of additional land around Public Works Department buildings at Bezwada, while only Rs. 2,796-2-10 for 11·35 acres were actually paid for land handed over on the 19th August 1892—*vide* award statement No. 2 of the 6th February 1892 (copy enclosed). To make up the area 20·76 acres, the following items must be added to 11·35 acres :—

		ACS.
(*a*)	Handed over by the Bezwada Municipality free of charge ... (As in the case of land required for the Head Assistant Collector's residence, about which, please see G.O., No. 2194 W., dated 28th August 1893).	8·37
(*b*)	Not paid as noted in the award statement referred to above ...	1·21

I beg respectfully to contend that increased rents should be demanded from the 19th August 1892 only on the amount actually paid, viz., Rs. 2,796-2-10 *minus* ⅓ charged to offices. Should this proposal meet with your approval, sanction to the enclosed revised statement of rents to be charged for the above buildings may be obtained. The result of the revision is a decrease of only one rupee in each case in the rents to be paid as fixed in G.O., No. 2505 W., dated 29th September 1893.

ENCLOSURE.

STATEMENT giving data for calculation of rents of the Public Works Department, residences in Bezwada, Kistna Eastern division, II Circle.

Item number.	Name of building.	Official designation and salary of occupant.	Whether permanent or temporary (P. or T.).	Date of completion or purchase.	Capital cost.				4 per cent. on capital cost.	Average cost of repairs.			Normal rate of rent.		Remarks.
					Cost of construction or purchase.	Establishment and Tools and Plant at 10 per cent.	Cost of site.	Total.		Cost of repairs.	Establishment and Tools and Plant at 10 per cent.	Total.	Yearly rent.	Monthly rent.	
	Provincial.				RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1	Superintending Engineer's residence.	Superintending Engineer, 1st class, Temporary rank, salary Rs. 1,600.	**P.**	**1886** ..	**16,487**	**1,648**	**567**	**18,702**	**748**	**357**	**35**	**392**	**1,140**	**95**	G.O., No. 1994 W., dated 24th July 1891.
			..	..	310	31	..	341	..	..	..	..	..	..	2nd bath room.
			..	..	699	70	..	769	..	..	..	..	..	..	Wire fencing.
			..	..	..	..	897	897	..	..	..	..	..	..	Additional land actually paid.
		Total ..	..	..	17,496	1,749	1,464	20,709	828	357	35	392	1,220	102	
	Irrigation.														
2	Executive Engineer's residence..	Executive Engineer, 4th grade, salary Rs. 600.	**P.**	**1890** ..	**11,184**	**1,118**	**538**	**12,840**	**513**	..	..	**143**	**656**	**55**	G.O., No. 1994 W., dated 24th July 1891.
			..	..	474	47	..	521	..	..	..	..	..	..	Wire fencing.
			..	..	..	..	597	597	..	..	..	..	..	..	Additional land actually paid.
		Total ..	..	..	11,658	1,165	1,135	13,958	558	205	20	225	783	65	
3	Assistant Engineer's residence ..	Assistant Engineer, 2nd grade, salary Rs. 350.	**P.**	**1890** ..	**6,935**	**693**	**269**	**7,897**	**316**	..	..	**77**	**393**	**33**	G.O., No. 1994 W., dated 24th July 1891.
			..	..	295	30	..	325	..	..	..	..	..	..	Wire fencing.
			..	..	..	..	370	370	..	..	..	..	..	..	Additional land actually paid.
		Total ..	..	..	7,230	723	639	8,592	344	95	9	104	448	37	

NOTE.—Block figures represent previous sanctions.

Office-note from the Examiner, Public Works Accounts, dated Madras, 20th November 1893, No. 1861 D.

[Your office-note No. 3611 C., dated 3rd November 1893.]

The provisions made for repairs is the same as that entered originally by Executive Engineer, but in the following two cases the figures were corrected—*vide* statement printed with G.O., No. 139 W., dated 15th January 1892 :—

	As entered.	As corrected.
	RS.	RS.
Executive Engineer's residence	143	266
Assistant do. do.	77	99

2. The actual average cost of repairs for the last four years as per Capital and Revenue Accounts of buildings for 1892–93 is as follows :—

	RS.
Superintending Engineer's residence	792
Executive Engineer's residence	371
Assistant do. do.	48

3. In the above circumstances the statement appears to require revision.

No. 3930 C.

Forwarded to the Superintending Engineer, II Circle, who is requested to revise the statement accordingly.

(Signed) O. V. BODDY, Major, R.E.,
Under Secy. to Government, P.W.D.

22nd November 1893.

From C. A. SMITH, Esq., Executive Engineer, Kistna Eastern Division, to the Superintending Engineer, II Circle, dated Bezwada, 23rd December 1893, No. 4870.

In returning your endorsement No. 2088 K.S., dated 27th November 1893, with all its enclosures, I have the honour to state that Rs. 143 and Rs. 77 entered in my statement as estimated annual cost of repairs for the residences of the Executive and Assistant Engineers respectively have been approved of in G.O., No. 1488 W., dated 13th May 1892, subject to revision hereafter, should the provision for repairs be found to be insufficient. Since the issue of the Government Order only one year has elapsed. The actual expenditure except in the year 1890–91 for the Executive Engineer's residence and that of the Assistant Engineer's residence for 1890–91 and 1891–92 has not been in excess of the estimated average cost of repairs as shown below :—

	Executive Engineer's residence.			Assistant Engineer's residence.		
	RS.	A.	P.	RS.	A.	P.
1890–91	167	2	1	249	13	6
1891–92	129	6	1	93	8	7
1892–93	114	6	3	76	9	8

The excess expenditure in the above years—the first and second after the construction of the buildings—was chiefly due to the causes explained in this office letter No. 221, dated 15th April 1892, and the outlay in the third year has been less than the average cost, and I do not anticipate that the buildings for some years to come will require heavy repairs. In these circumstances, I have to submit that sufficient time has not been allowed to pass to arrive at the conclusion that the estimated average cost already given and approved of by Government requires revision.

2. Generally the average cost of actual repairs is calculated on the actual expenditure of eight years and the reason for revising the figures originally accepted by Government within four years after the construction of the buildings in question is not apparent.

3. It is not understood how the Examiner has arrived at the figures 1,459 entered in column 9 of the statement against the Executive Engineer's residence printed in G.O., No. 3033 W., dated 23rd November 1893, "Capital and Revenue Accounts of buildings rented and available for rent" for the year apparently 1892–93 and not "1893–94" as printed on the docket.

No. 2494 K.S.

Copy forwarded to the Chief Engineer, Public Works Department, with reference to his endorsement No. 3930 C. of the 22nd November 1893 (herewith returned with enclosure).

2. The undersigned concurs with the Executive Engieeer in his contention that it is too premature to revise the rents of buildings on the lines indicated by the Examiner, *i.e.*, taking his corrected figures of actual average cost of repairs.

3. As regards the residence of the Superintending Engineer, the increased rent of Rs. 103 is being paid from October last. It is not known how the average cost of repairs, viz., Rs. 792, has been arrived at. At all events, as there is a probability of the building being transferred at no distant date to the Judicial Department for the location of the District Munsif's Court, it is requested that no further revision of the rent be now attempted.

(Signed) J. W. MARTIN,
Suptg. Engineer, II Circle.

22nd January 1894.

Office-note from the Examiner, Public Works Accounts, dated Madras, 2nd March 1894, No. 778 D.

[Your office-note No. 350 C., dated 25th January 1894.]

As regards the *Executive Engineer's residence of Bezwada*, the figures given in paragraph 1 of Executive Engineer's letter No. 4870, dated 23rd December 1893, do not include an outlay of Rs. 1,030-6-7 * incurred on account of repairs during 1890-91 and 1891-92 against an estimate (Register No. 297 of 1890-91) of Rs. 1,160 so that the total expenditure to end of 1892-93 was Rs. 1,441 and not Rs. 410-14-5 as shown by Executive Engineer.

	RS.	A.	P.
* 1890-91	976	4	11
1891-92	54	1	8
Total ...	1,030	6	7

2. There has been a further expenditure of Rs. 194 during the current year (1893-94) to end of December 1893, and taking this figure also into account to represent the outlay of a full year, the actual annual average cost for the past four years including the usual percentage for Establishment and Tools and Plant amounts to Rs. 450, see margin †; or if taken from the date of construction, *i.e.*, for the past five years, the average is Rs. 360. Taking, however, the actual average for the past four years and even assuming that no expenditure whatever will be incurred in repairs to the building for the next four years (a most unlikely contingency), the average annual cost for eight years will amount to Rs. 225. There is no doubt, therefore, that the Executive Engineer's estimate of Rs. 143 is altogether inadequate and that something more than Rs. 225 must be allowed.

	RS.	A.	P.
† Outlay in 1890-91	1,133	14	6
Do. 1891-92	192	15	3
Do. 1892-93	114	6	3
Do. 1893-94 (to end of December 1893).	194	0	0
Total ...	1,635	4	0
Add 10 per cent. (for Establishment and Tools and Plant).	163	0	0
Total ...	1,798	0	0

Average for four years therefore $= \frac{1798}{4} =$ Rs. 450, or for five years Rs. 225.

3. The estimated cost of repairs proposed for the *Assistant Engineer's residence at Bezwada*, viz., Rs. 77, also seems inadequate. The actual cost has been as follows:—

	RS.
1890-91	‡ 246
1891-92	97
1892-93	77
1893-94 (to end of December 1893)	53
	473
Add 10 per cent. (for Establishment and Tools and Plant)	47
Total ...	520

‡ Not included in the Capital and Revenue Account.

So that the actual average for the past four years is Rs. 130, or if taken from date of construction, that is for the past five years the average will be Rs. 104.

Superintending Engineer's residence at Bezwada.—The actual average cost of repairs to this building is as shown below :—

	Outlay.	10 per cent.	Total.
	RS.	RS.	RS.
1889–90	873	87	960
1890–91	918	92	1,010
1891–92	331	33	364
1892–93	257	26	283
1893–94 (to end of December 1893)	204	20	224
		Total ...	2,841

So that the average for the past five years is Rs. 568, while the amount proposed by Executive Engineer is Rs. 392; but with reference to the last clause of paragraph 3 of Superintending Engineer's endorsement No. 2494 K.S., dated 22nd January 1894, it is for Government to decide whether any revision of rent will under the circumstances reported now be necessary. The cost of repairs entered in the Capital and Revenue Accounts for 1892–93 is not correct and the error will be rectified in the next account.

ORDER—dated 13th March 1894, No. 709 W., Public Works.

In the circumstances stated, the normal rents of the three buildings in question will for the present be fixed at the rates shown in the statement printed above.

2. No change will be made in the rate of rent proposed by the Superintending Engineer for his own residence, pending settlement of the question as to the transfer of the building to the Judicial Department. The rents now fixed for the Executive and Assistant Engineers' residences will be subject to revision after the average annual expenditure on repairs for eight years can be ascertained.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, II Circle.
" Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 13th.

Recd. *Encl.*

G.O., 13th Mar. 1894, No. 709 W.

MARCH.

Rents

Orders on the statement giving the data for calculation of — of certain buildings in the Kistna Eastern division.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
. Establishment.

Read—the following paper :—

From J. HANNAN, Esq., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated 28th February 1894, No. 85/W.

The Executive Engineer, Salem Division, has sanctioned an estimate of Rs. 112 for a water and rain registrar at Kondayempalli anicut, Gudumalai project, from 1st February 1894 to 31st March 1895 under 43. Minor Works and Navigation, Works for which neither Capital nor Revenue Accounts are kept; but the Examiner points out that the pay of registrar should be charged to temporary establishment under paragraph 99, chapter I of the Public Works Department Code. I have, therefore, the honour to request that you will be good enough to obtain the sanction of Government to the entertainment of the registrar.

2. A proposition statement is herewith sent.

Order—dated 13th March 1894, No. 710 W., Public Works.

Sanction is accorded to the employment in the Salem division of a water registrar on Rs. 8 per mensem from the 1st February 1894 to the 31st March 1895.

2. This sanction has been registered as Provincial No. 77 W. of 1893–94 and classified as Establishment, Temporary.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, IV Circle.
„ Chief Engineer for Irrigation.
„ Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 13th.

Recd. *Encl.*

G.O., 13th Mar. 1894, No. 710 W.

MARCH.

Water Registrar

The employment of a — on Rs. 8 per mensem in the Salem division, sanctioned for certain period.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers :—

No. 6 E.W.

Note by the Chief Engineer for Irrigation, Tank Restoration Scheme.

The accompanying statement, showing the establishment required during 1894–95 in connection with Tank Restoration Scheme investigation, amounting to Rs. 44,572, is submitted to Government for sanction with effect from the 1st March 1894.

2. It will be noticed that the statement differs considerably in detail from that submitted last year, the strength of surveyors and draughtsmen being considerably increased and the clerical branch reduced in numbers.

3. In the head office the establishment is proposed to be reduced by one clerk and one tracer as, owing to the introduction of printed plans and estimates for sluices, these men are no longer required. On the whole, there is a saving, however, of Rs. 8 only, as various small increases of pay are proposed to be given.

(*a*) An increase of Rs. 20 per mensem is proposed to be given to the Manager. This increase is proposed because Mr. Beeby has done exceptionally good work and for some time past has had his work materially increased owing to the head clerk (No. 2 in the list) having reverted to his permanent place in the office of the Chief Engineer for Irrigation. It has been evident for some time past that the descriptive memoirs and plates which form one of the most important results of tank investigation were not receiving the attention due to them and were and are much in arrears. The head clerk's post was, therefore, not filled up and a passed Assistant Engineer was appointed in his place to work up the descriptive memoirs and plates. This man has now resigned for a permanent post in the Civil Engineering College and it is proposed in future to reserve it for a passed overseer or draughtsman. The result is that the Manager has now to do the work formerly done by the head clerk in addition to his previous duties, and the small increase of Rs. 20 is proposed to raise his pay to Rs. 200, which is not considered to be too much for the work he has to do.

(*b*) Instead of a head clerk drawing Rs. 100 per mensem, it is proposed to appoint a passed overseer or draughtsman on Rs. 80 per mensem to look after the descriptive memoirs and plates.

(*c*) An increase of Rs. 15 is proposed to be given to the head draughtsman who is an exceptionally good man and works well and hard. He ranks as a special draughtsman and as such would, if he were in a Superintending Engineer's office, be now drawing Rs. 130 per mensem. He holds certificates from numerous officers, all of which are of the most favorable character and is considered to be fully deserving of the small increase of pay now proposed.

(*d*) The other changes in the head office consist of the abolition of one clerk and one tracer, whose services are no longer required, and certain small increments to bring the pay of appointments to round numbers. The scale now proposed may be considered to be finally fixed so long as the present number of parties working directly under it are maintained and no further increase of pay should be given.

4. The scale of surveyors and draughtsmen in Nos. I and II Parties has been increased by one of each class and the number of clerks reduced. The experiment of increasing the number of surveyors and clerks in a party was tried when Nos. IV and V. Parties were transferred to Pattukkóttai taluk with the most satisfactory results. These strong parties gave a very large outturn of work compared with the weaker Nos. I and II Parties, and it is proposed to increase the strength of other parties, so that, if possible, the same result may be obtained from them. The increased outturn from Nos. IV and V Parties was no doubt partly due to the energy of Supervisor W. Masilamony Mudaliar who has worked extremely well, but it was also largely due to the increase in the strength of surveyors who, before, were not sufficiently numerous to fully occupy the time of the overseer in charge.

5. The parties, with the exception of No. VIII, will, in future, be all of the same strength, viz. :—

1 Overseer.	3 Draughtsmen.
4 Surveyors.	2 Clerks.

No. VIII Party will, it is reported, complete the minor basins now in hand by end of June next when the party may be broken up.

6. Among the draughtsmen some increases of pay are proposed because great difficulty is experienced in keeping men. Directly a man has learnt his work he casts about for employment elsewhere where he can obtain better prospects, and therefore, in order to induce men to remain in the Tank Restoration Scheme, some slight increments are proposed.

7. The chief items of increase are in No. VII Party which up to date has been working in the Kistna district under the Superintending Engineer, II Circle. It is proposed, at the request of the Superintending Engineer, V Circle, backed by the Collector of Chingleput, to start this party in the Chingleput district under an upper subordinate, and it has accordingly been brought up to the strength of other parties working directly under the Chief Engineer for Irrigation.

8. A good deal of inconvenience has been caused by each party being sanctioned as a separate item in the Tank Restoration Scheme. A separate statement as per Public Works Code, Volume IV, chapter VIII, paragraph 26 (*e*), has therefore been prepared (*vide* statement B), which it is requested may be the sanctioned scale of the establishment for the Tank Restoration Scheme during the year 1894–95. If this is done transfers can be made from one party or office to another according to the requirements of the service without a reference to Government. Unless this is done, the Examiner of Public Works Accounts is apt to object to the transfer because the scale of pay in the particular party does not provide for the man so transferred.

9. The total estimate for Tank Restoration Scheme establishment is Rs. 22,000 less than last year if the pay of the Engineer and upper subordinates is included.

CHEPÂK, 20th Jan. 1894. (Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E., Chief Engineer for Irrigation, Tank Restoration Scheme.

To the Chief Engineer, Public Works Department.

Enclosures.

Proposition statement showing the special temporary establishment required for the Tank Restoration Scheme for 1894–95.

Proceedings of the Madras Government. No.	Proceedings of the Madras Government. Date.	Office.	Temporary establishment. Present scale. No.	Present scale. Designation.	Present scale. Pay.	Proposed scale. No.	Proposed scale. Designation.	Proposed scale. Pay.	Increase. Period.	Increase. Amount.	Decrease. Period.	Decrease. Amount.
					RS.			RS.	MONTHS.	RS.	MONTHS.	RS.
No. 237 I., dated 17th March 1893, and No. 904 W., dated 6th April 1893.		Central office.	1	Clerk	180	1	Clerk	200	..	20	..	..
			1	Do.	100	1	Do.	80	..	..	..	20
			1	Do.	38	1	Do.	40	..	2	..	..
			1	Do.	32	1	Do.	35	..	3	..	..
			1	Do.	24	1	Do.	20	..	..	..	4
			2	Clerks at Rs. 17 each	34	1	Do.	17	..	..	..	17
			1	Draughtsman	100	1	Draughtsman	115	..	15	..	..
			1	Do.	66	1	Do.	70	..	4	..	..
			1	Do.	40	1	Do.	40	..	..	..	..
			2	Draughtsmen at Rs. 30 each	60	2	Draughtsmen at Rs. 30 each	60	..	..	..	..
			2	Do. at Rs. 25 each	50	2	Do. at Rs. 25 each	50	..	..	..	..
			1	Tracer	13	1	Tracer	13	..	..	..	..
			5	Tracers at Rs. 12 each	60	4	Tracers at Rs. 12 each	48	..	..	..	12
			1	Muchi	12	1	Muchi	12	..	..	..	..
			1	Head messenger	10	1	Head messenger	10	..	..	..	..
			2	Messengers, one at Rs. 7 and one at Rs. 6	13	2	Messengers at Rs. 7 each	14	..	1	..	..
			1	Waterman	1	1	Waterman	1	..	..	..	..
				Total per mensem	833		Total per mensem	825	..	45	..	53
				Total per annum	9,996		Total per annum	9,900	12	540	12	636
		No. 1 Party.	1	Clerk	35	1	Clerk	35	..	..	..	..
			1	Do.	25	1	Do.	25	..	..	..	..
			1	Do. or Assistant Draughtsman	20	..	....	..	..	..	..	20
			1	Draughtsman	50	1	Draughtsman	50	..	..	..	..
			1	Do.	35	2	Draughtsmen, one at Rs. 35 and one at Rs. 25.	60	..	25	..	..
			1	Surveyor	60	1	Surveyor	80	..	20	..	..
			1	Do.	60	1	Do.	60	..	..	..	..
			1	Do.	60	1	Do.	60	..	..	..	..
			..	....	..	1	Do.	50	..	50	..	..
			21	Lascars at Rs 6 each	126	25	Lascars, one at Rs. 8 and 24 at Rs. 6 each	152	..	26	..	..
				Total per mensem	471		Total per mensem	572	..	121	..	20
				Total per annum	5,652		Total per annum	6,864	12	1,452	12	240
		No. 2 party.	1	Clerk	38	1	Clerk	40	..	2	..	..
			1	Do. or Assistant Draughtsman	25	1	Do.	25	..	..	..	..
			1	Draughtsman	65	1	Draughtsman	70	..	5	..	..

Proposition statement showing the special temporary establishment required for the Tank Restoration Scheme for 1894–95—*cont.*

Proceedings of the Madras Government. No.	Date.	Office.	Present scale. No.	Designation.	Pay.	Proposed scale. No.	Designation.	Pay.	Increase. Period.	Amount.	Decrease. Period.	Amount.
No. 904 W., dated 6th April 1893—*cont.*		No. 2 Party—*cont.*			RS.			RS.	MONTHS.	RS.	MONTHS.	RS.
			1	Draughtsman	30	2	Draughtsmen, one at Rs. 30 and one at Rs. 25.	55	..	25	..	..
			1	Surveyor	80	1	Surveyor	80	..	..	..	..
			1	Do.	60	1	Do.	60	..	..	..	..
			1	Do.	60	2	Surveyors at Rs. 50 each	100	..	40	..	..
			20	Lascars at Rs. 6 each	120	23	Lascars, one at Rs. 8 and 22 at Rs. 6 each	140	..	20	..	..
				Total per mensem	478		Total per mensem	570	..	92	..	..
				Total per annum	5,736		Total per annum	6,840	..	1,104	..	..
		No. 4 Party.	1	Clerk	35	1	Clerk	35	..	..	..	..
			1	Do.	25	1	Do.	25	..	..	..	..
			1	Do. or Assistant Draughtsman	20	..	....	..	..	..	..	20
			1	Draughtsman	50	1	Draughtsman	60	..	10	..	..
			1	Do.	30	2	Draughtsmen, one at Rs. 30 and one at Rs. 25.	55	..	25	..	..
			1	Surveyor	80	1	Surveyor	80	..	..	..	..
			1	Do.	80	1	Do.	60	..	..	..	20
			1	Do.	65	1	Do.	50	..	..	..	15
			1	Do.	65	1	Do.	50	..	..	..	15
			26	Lascars at Rs. 6 each	156	25	Lascars, one at Rs. 8 and 24 at Rs. 6 each	152	..	..	..	4
			1	Sweeper	2	1	Sweeper	2	..	..	..	..
				Total per mensem	608		Total per mensem	569	..	35	..	74
				Total per annum	7,296		Total per annum	6,828	..	420	..	888
		No. 5 Party.	1	Clerk	25	1	Clerk	35	..	10	..	..
			1	Do.	20	1	Do.	25	..	5	..	..
			1	Draughtsman	50	1	Draughtsman	50	..	..	..	..
			1	Do.	30	1	Do.	35	..	5	..	..
			1	Do.	25	..	....	..	..	..	..	25
			1	Tracer	14	1	Tracer	14	..	..	..	..
			1	Surveyor	80	1	Surveyor	80	..	..	..	..
			1	Do.	80	1	Do.	60	..	..	..	20
			1	Do.	80	1	Do.	50	..	..	..	30
			1	Do.	80	1	Do.	50	..	..	..	30
			25	Lascars at Rs. 6 each	150	23	Lascars, one at Rs. 8 and 22 at Rs. 6 each	140	..	..	..	10
				Total per mensem	634		Total per mensem	539	..	20	..	115
				Total per annum	7,608		Total per annum	6,468	..	240	..	1,380

No. 237 I., dated 17th March 1893, and	No. 7 Party.	1	Clerk	30	1	Clerk	35	..	5	..	..
		1	Do.	20	1	Do.	25	..	5	..	..
		1	Draughtsman	40	1	Draughtsman	50	..	10	..	..
		1	Do.	30	2	Draughtsmen, one at Rs. 35 and one at Rs. 25 ..	60	..	30	..	..
		1	Surveyor	70	1	Surveyor	80	..	10	..	..
		1	Do.	60	3	Surveyors, one at Rs. 60 and two at Rs. 50 each.	160	..	100	..	..
		18	Lascars at Rs. 6 each	108	23	Lascars, one at Rs. 8 and 24 at Rs. 6 each ..	140	..	32	..	..
		1	Sweeper	2	1	Sweeper	2	..	..	..	..
			Total { per mensem ..	360		Total { per mensem ..	552	..	192	..	..
			Total { per annum ..	4,320		Total { per annum ..	6,624	..	2,304	..	..
	No. 8 Party.	1	Clerk	20	1	Clerk	20	..	..	..	..
		1	Draughtsman	30	1	Draughtsman	30	..	..	..	..
		1	Surveyor	80	1	Surveyor	80	..	..	..	..
		1	Do.	60	1	Do.	60	..	..	..	..
		12	Lascars at Rs. 6 each	72	12	Lascars at Rs. 6 each	72	..	..	..	..
			Total { per mensem ..	262		Total { per mensem ..	262	..	..	..	..
			Total { per annum ..	3,144		Total { for four months ..	1,048	..	..	..	2,096
			Grand Total per annum ..	43,752		Grand Total per annum ..	44,572	..	6,060	..	5,240
						Net increase ..	..	..	820	..	..

Statement B.—Abstract of Tank Restoration Scheme establishment for 1894-95—*vide* paragraph 8 of Note by the Chief Engineer for Irrigation.

Groups of appointments.	For one year.		For four months.	
	Number in each group.	Total amount per mensem.	Number in each group.	Total amount per mensem.
		RS.		RS.
Clerks on Rs. 200 to Rs. 100	1	200	..	..
Do. below Rs. 100	15	497	1	20
Draughtsman, Rs. 200 to Rs. 100	1	115	..	..
Draughtmen below Rs. 100	20	765	1	30
Tracers do.	6	75	..	..
Surveyors do.	20	1,210	2	140
Inferior servants *	126	765	12	72
Total per mensem	189	3,627	16	262
Total per annum	..	43,524	..	1,048
Grand Total	44,572			

* Muchi, messengers, lascars, waterman and sweepers.

Office-note from the Examiner, Public Works Accounts, dated Madras, 27th February 1894, No. 722 D.

[Your office-note No. 403 C., dated 29th January 1894.]

Checked and found correct as to present scale.

2. I have discussed the proposals with the Chief Engineer for Irrigation, Tank Restoration Scheme, and we agree that if the recommendation contained in paragraph 8 of his note is sanctioned by Government, it will be necessary for all Tank Party establishment bills (*i.e.*, for salaries, travelling allowances, and contingencies) to be rendered to him monthly after payment, and that one salary, one travelling allowance, and one contingent bill for the whole Tank Restoration Scheme be compiled in his office, for submission to audit, in the same way as an Executive Engineer in charge of a division prepares bills for his division including the claims of his sub-divisional offices. This will simplify audit against a general sanctioned scale without reference to the particular party in which a man may be serving.

3. I understand that it is not intended to allow any alteration to be made in the rates of salary that may be sanctioned by Government; and on this assumption I venture to endorse the recommendations under consideration as a distinct improvement on the present plan of having a separate sanctioned scale for each Tank Party.

4. In paragraph 3 of his note, the Chief Engineer for Irrigation proposes that the temporary clerkship, on Rs. 80 per mensem in the head office should be filled by a passed overseer or draughtsman. With reference to this, I would remark that a clerk on Rs. 80 per mensem will have to pass the Précis-writing Test unless Government intends to allow the appointment to be filled by a passed overseer or draughtsman of any particular class. But in this connection I would strongly urge that the responsibility for seeing that all employés engaged under this sanction are duly qualified under the examination rules may be vested in the Chief Engineer for Irrigation, Tank Restoration Scheme, and that the Examiner be empowered to accept his certificate on each month's salary bill to the effect that the requirements of those rules have been fulfilled in each case. This corresponds with the practice in the Civil department, where the said responsibility is placed on the heads of offices, and I see no audit objection to it, especially as these men are temporary and non-pensionable.

ORDER—dated 13th March 1894, No. 711 W., Public Works.

The revised scale of establishment proposed by the Chief Engineer for Irrigation in connection with the Tank Restoration Scheme for 1894–95 is sanctioned on the conditions specified by the Examiner, Public Works Accounts. It is noted that, as regards the head office, the scale now fixed will not be liable to alteration so long as the present number of tank parties remains the same. Should any exemption from the examination rules be desired in order to fill up any particular appointment, a special application should be submitted for the orders of Government in the Educational Department.

2. This sanction has been registered as Provincial No. 76 W. of 1893–94 and classified as Establishment, Temporary.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
„ Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 13*th*.

Recd. *Encl.*

G.O., 13th Mar. 1894, No. 711 W.

MARCH.

Tank Restoration Scheme

The revised scale of establishment proposed by the Chief Engineer for Irrigation in connection with the — for 1894-95, sanctioned with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper :—

From J. W. MARTIN, Esq., Superintending Engineer, II Circle, to the Chief Engineer, Public Works Department, dated Bezwada, 25th February 1894, No. 2820 K.S.

I have the honour to forward, herewith, for your approval and sanction of Government, estimate, amounting to Rs. 3,900, for improving the District Munsif's Court at Masulipatam.

2. The report which accompanies the estimate explains the necessity for the improvements.

ORDER—dated 13th March 1894, No. 712.W., Public Works.

The estimate, amounting to Rs. 3,900, for improving the District Munsif's Court at Masulipatam in the Kistna district, is sanctioned.

2. The question of providing funds for the work in 1894–95 will be considered after the demands for incomplete works of the current official year have been provided for.

3. This sanction has been registered as Provincial No. 147 W. of 1893–94 and classified as Civil Buildings, Original Works.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, II Circle,
with plan and estimate (5).
" Examiner, Public Works Accounts.
" Judicial Department.
Editors' Table.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 13th.

Recd. *Encl.*

G.O., 13th Mar. 1894, No. 712 W.

MARCH.

District Munsif's Court at Masulipatam

The estimate of Rs. 3,900 for improving the — in the Kistna district, sanctioned with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From G. D. WYBROW, Esq., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Berhampur, 14th February 1894, No. 2494 G.D.

With reference to rule (*a*) of note 1, paragraph 28, chapter XI of the Public Works Code, I have the honour to submit, herewith, a revised statement showing data for calculation of rents of two buildings in the Gódávari Eastern division, and to request that you will be good enough to obtain the approval of Government to the same.

2. The rents of these buildings have been revised with reference to the actual cost of repairs during 1892-93 which was more than the amount assessed.

3. The rents of the two buildings were sanctioned in G.O., No. 2930 W., dated the 2nd November 1891, and G.O., No. 1712 W. of the 8th June 1892.

ENCLOSURE.

STATEMENT giving data for calculation of rents of buildings in Gódávari Eastern division.

Item number.	Name of building.	Official designation and salary of occupant.	Whether permanent or temporary (P and T).	Date of completion or purchase.	Capital cost.				4 per cent. on capital cost (9).	Actual average cost of repairs —*vide* G.O., No. 1367 W., dated 22nd May 1889.			Estimated cost of repairs when actual average is not taken.	Normal rate of rent on basis of foregoing date.		Rent paid prior to 7th September 1888	Rent to be charged.		Remarks.
					Cost of construction or purchase.	Establishment and Tools and Plant at 10 per cent. on amount in (6).	Cost of site.	Total.		Cost of repairs.	10 per cent. to Establishment and Tools and Plant.	Total.		Annual 10 + 13 or 10 + 14.	Monthly $\frac{1}{12}$ of 15.		Yearly.	Monthly.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
					RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	AS.	RS.	RS.	
1	Provision store at Dumagudiem.	Merchants ..	P.	Prior to 7th September 1888.	2,350	..	32	2,382	95	90	9	99	..	194	16	8	192	16	Not worth more than Rs 16 per mensem, Code chapter XI, paragraph 28, VI.
2	Marine Villa at Cocanada.	Port Officer, Rupees 450.	P.	Prior to 7th September 1888.	18,050	..	..	18,050	722	549	55	604	..	1,326	110	RS. 40	540*	45*	Purchased building. For details of capital cost see G.O., No. 2930 W., dated 2nd November 1891.

* Ten per cent. of salary of the present occupant, Code volume I, chapter XI, paragraph 28, II.

Office-note from the Examiner, Public Works Accounts, dated 8th March 1894, No. 888 D.

The statement has been checked and found correct.

ORDER—dated 13th March 1894, No. 713 W., Public Works.

The statement is approved.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, I Circle.
" Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 13*th*.

Recd. *Encl.*

G.O., 13th Mar. 1894, No. 713 W.

MARCH.

Rents

The revised statement showing data for calculation of — of buildings in the Gódávari Eastern division, approved.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

From Colonel A. T. FRASER, R.E., Superintending Engineer, III Circle, to the Chief Engineer, Public Works Department, dated Bellary, 23rd February 1894, No. 2918.

I have the honour, with reference to G.O., No. 270 W., of 30th January 1894, to forward, for sanction, an estimate for supplying the Kurnool division with tents amounting to Rs. 746.

2. The transfer of Mr. Johnston to Tanjore gives the opportunity of purchasing a set of tents in every way suitable to the work of the division at a moderate price compared to their prime cost and present good condition.

3. Estimates for the Bellary and Cuddapah districts will be forwarded when received from the Executive Engineers, who, having been lately posted, have no tents, it is understood, of their own.

4. For the circle itself no new tents are for the present required.

5. I would, however, suggest for consideration whether Government should not acquire all tents now private property to which the sanctioned scale might apply and at a fair valuation. This would cost much less than a new outfit of the whole department, and tents so purchased could be renewed gradually as they wore out, a process that would take several years.

6. I enclose Mr. Johnston's letter offering the tents for sale.

ORDER—dated 13th March 1894, No. 720 W., Public Works.

Subject to inspection and approval by the Superintending Engineer, the Government agrees to the purchase of Mr. Johnston's tents for the use of the Executive Engineer, Kurnool division.

2. The estimate, amounting to Rs. 746, is sanctioned, and the amount is allotted from the Provincial reserve.

3. This sanction has been registered as Provincial No. 148 W. of 1893–94 and classified as Tools and Plant.

4. The Government is not prepared to lay down any general rule regarding the purchase of tents now in the possession of officers of the department, but will be prepared to consider on its own merits any proposal that may be made for the purchase of such tents.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, III Circle,
with estimate (2).
,, other Superintending Engineers.
,, the Superintendent of Works, Periyár Project.
,, the Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 13th.

Recd. *Encl.*

G.O., 13th Mar. 1894, No. 720 W.

MARCH.

Tents

The estimate of Rs. 746 for the purchase of Mr. J. C. Johnston's — for the use of the Executive Engineer, Kurnool division, sanctioned with remarks as regards the purchase of tents now in possession of officers of the department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper :—

Corrigendum to Accountant-General's Public Works Department Circular No. 18, dated 22nd December 1893.

[*Revised memorandum of rulings on claims for exchange compensation allowance.*]

For the words any portion of their salary *in line* 7 *of paragraph* 8 *substitute* the portion of their salary which is paid in Indian currency.

CALCUTTA,
28th February 1894.

(Signed) R. G. MACDONALD,
Accountant-General.

Forwarded to the Chief Engineer, Public Works Department, for information.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts.

7th March 1894.

ORDER—dated 13th March 1894, No. 721 W., Public Works.

Communicated to officers of the Public Works Department with reference to G.O., No. 135 W., dated 17th January 1894.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
,, the Consulting Engineer for Railways.
,, Superintending Engineers.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Periyár Project.
,, the Examiner, Public Works Accounts.
,, the Examiner, Railway Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 13*th*.

Recd. *Encl.*

G.O., 13th Mar. 1894, No. 721 W.

MARCH.

Exchange Compensation Allowance

Corrigendum to Accountant-General's Public Works Department Circular No. 18, dated 22nd December 1893, forwarding a revised memorandum of rulings on claims for —, communicated to officers of the Public Works Department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From the Superintending Engineer, V Circle, dated 22nd February 1894, No. 65 W.
Endt. thereon by the Chief Engineer for Irrigation, dated 5th March 1894, No. 19 E.W.

ORDER—dated 14th March 1894, No. 730 W., Public Works.

The employment, for two months, of a surveyor on Rs. 60 and six lascars on Rs. 6 each per mensem in the Chingleput division for taking flood levels of the Narayanaveram river is sanctioned.

2. This sanction has been registered as Provincial No. 78 W. of 1893–94 and classified as Establishment, Temporary.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 14*th.*

Recd. *Encl.*

G.O., 14th Mar. 1894, No. 730 W.

MARCH.

Surveyor

The employment, for two months, of a — and six lascars in the Chingleput division for taking flood levels of the Narayanaveram river, sanctioned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following paper:—

From A. S. RUSSELL, Esq., Executive Engineer, Buckingham Canal Division, to the Superintending Engineer, II Circle, dated Madras, 27th February 1894, No. 2795.

I have the honour to forward copy of a letter* from the Superintendent of Police, Chingleput district, requesting me to transfer temporarily the old Sub-Magistrate's cutcherry at Pulicat to the Police department, and to state that there is no objection to the transfer proposed, the building being in a dilapidated state and not required by this or any other department.

* No. 259, dated 23rd February 1894.

2. It has been for some time past temporarily occupied as a residence, with my permission, by two police constables for whom quarters are being built. The present application for a formal transfer to Police department is made to avoid questions regarding the rent-free occupation by constables who are, it is presumed, allowed free quarters in their own department.

Enclosure.

From the Superintendent of Police, Chingleput District, to the Executive Engineer, Buckingham Canal, dated 23rd February 1894, No. 259.

With reference to your letter No. 2692 of the 16th instant, I have the honour to request you will be so good as to transfer temporarily the building "old Sub-Magistrate's cutcherry at Pulicat" to the Police department until proper accommodation is provided for the constables.

No. 464 B.C.

Forwarded to the Chief Engineer, Public Works Department, for favour of obtaining the sanction of Government for the transfer of the building to the Police department.

(Signed) J. W. MARTIN,
Suptg. Engineer, II Circle.

10th March 1894.

Order—dated 14th March 1894, No. 731 W., Public Works.

Sanctioned.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, II Circle.
" Examiner, Public Works Accounts.
" Judicial Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 14th.

Recd. *Encl.*

G.O., 14th Mar. 1894, No. 731 W.

MARCH.

Sub-Magistrate's Cutcherry at Pulicat, Chingleput District

The temporary transfer of the old — to the Police department, sanctioned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper :—

From R. G. MACDONALD, Esq., Deputy Secretary to the Government of India, Public Works Department (Account—Civil Works), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 5th March 1894, No. 96 A./C.W.

I am directed to acknowledge the receipt of your letter No. 2789 W. of the 2nd November last suggesting that article 767 * of the Civil Account Code, Volume II (5th edition), may be so altered as to admit of the share of rent to be paid by a civil officer occupying a portion of a building hired by Government being determined by an Executive Engineer instead of by a Superintending Engineer.

* Paragraph 33, Chapter 35, Civil Account Code, Volume II of the previous edition.

2. In reply, I am to state that the Government of India are unable altogether to accept the suggestion made by the Government of Madras. The Civil Account Code will, however, be so amended as to admit of the assessment being made by the Executive Engineer and of its being allowed upon a certificate from him countersigned by the Superintending Engineer.

ORDER—dated 14th March 1894, No. 732 W., Public Works.

Communicated to officers of the Public Works Department.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Periyár Project.
,, the Examiner, Public Works Accounts.
,, the Financial Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 14th.

Recd. *Encl.*

G.O., 14th Mar. 1894, No. 732 W.

MARCH.

Rent

Letter from the Government of India regarding the alteration of the ruling in the Civil Account Code so as to admit of the share of — to be paid by a civil officer occupying a portion of a building hired by Government being determined by an Executive Engineer instead of by a Superintending Engineer, communicated to the officers of the Public Works Department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 20th February 1894, No. 632 B.

Under Government of India Code, Chapter XIV, paragraph 14 A, introduced by Standing Order No. 237, dated 2nd July 1892, allotments are not required in the Irrigation Branch by individual estimates and departmental heads; but it is intended that the total grant for a province should, at the beginning of the year, be allotted to divisions in lump sums as indicated in that ruling, the responsibility for keeping within the several grants resting with Executive Engineers.

2. Observance of this rule which has not yet been adopted in this Presidency would save much correspondence in all offices concerned and reduce work considerably. Under the present procedure, a very great number of works on which there are trifling excesses over appropriations have to be brought into the statements of objectionable items, both divisional and provincial, whereas under the latitude allowed by the Government of India Code they would not be reported at all.

3. In my evidence before the Public Works Accounts Committee of 1889, I thus expressed myself on this subject:—

"I see no value whatever in an audit by appropriation. If an Executive Engineer wants to spend money on a sanctioned estimate, he will do so whether there is an appropriation for it or not; and the irregularity, if it be an irregularity, will have taken place long before the Examiner's office can know anything about it, and the probability is that before notice can be taken of it by that office, the appropriation will have been obtained. Meanwhile the routine of entering the item in the O. I. statement, and of sending it up for orders, will have been gone through. Might not all this be saved?"

That Committee in paragraph 385 of its report was so strongly of opinion that the discontinuance of audit by appropriation in the Irrigation Branch "would entail no evil result," that it advocated the extension of the procedure to the Buildings and Roads Branch "if it seemed applicable."

4. As your financial adviser, I can and do unhesitatingly recommend the adoption of the Government of India rule in its entirety for irrigation works. It places no increased powers in the hands of executive officers, for they will continue to submit *estimates* for works as at present, and every rupee that they spend on each individual work will continue to be audited by me in as great detail as hitherto, so that if an Executive Engineer should incur outlay on an unsanctioned estimate, or in excess of a sanctioned estimate, the irregularity would at once be challenged. In other words—

(i) The necessity for obtaining competent sanction to an estimate, and
(ii) The duty of auditing every charge incurred on a work

} will continue as at present;

but the useless formality of attempting to restrict an Executive Engineer to adhere to individual appropriations will disappear.

5. Under these circumstances, I beg that Government may be moved to accord sanction to the Government of India procedure with effect from 1st April 1894.

No. 55.

Forwarded to the Secretary to Government, Public Works Department.

2. Government may be asked to reconsider its decision referred to in letter to the Government of India, No. 1450 W., dated 9th May 1892, and approve of the introduction in this Presidency of the procedure referred to by the Examiner of Public Works Accounts as it will reduce office work without affecting the check over expenditure.

3. Modifications of the budget distribution of the total grant for each division under each head may be left to Executive Engineers subject to approval of Superintending Engineers.

4. Appropriations of funds to individual works are not necessary for watching the progress of large works as the B form progress reports received monthly afford all the information required for the purpose.

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
27th Feb. 1894. Chief Engineer for Irrigation.

Order—dated 14th March 1894, No. 733 W., Public Works.

The proposals of the Examiner, concurred in by the Chief Engineer for Irrigation, are approved. The procedure laid down in paragraph 14 A, Chapter XIV of the Public Works Code, will accordingly be adopted as regards irrigation works.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
,, the Chief Engineer for Irrigation.
,, the Examiner, Public Works Accounts.
,, the Superintendent of Works, No. 1 Periyár Division.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 14*th.*

Recd. *Encl.*

G.O., 14th Mar. 1894, No. 733 W.

MARCH.

Funds

Directing the adoption of the Government of India rule under which — for Irrigation works are allotted to divisions in lump sums.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following paper :—

G.O., dated 12th March 1894, No. 175, Public.

Read—the following letter from Surgeon-Major-General W. F. deFABECK, M.D., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 13th November 1893, No. 590 :—

I have the honour to forward, for submission to Government, copy of a letter from the Resident Medical Officer, General Hospital, stating that the coach-house attached to his quarters has insufficient accommodation and the position of the present stables is undesirable from a sanitary point of view.

2. I agree in the above opinion and have ascertained that the cost of removing the existing coach-house and stalls and reconstructing them elsewhere will be Rs. 1,000 and of building a new coach-house Rs. 650, making a total expenditure of Rs. 1,650. A block plan showing the present position of the stables and the proposed site is enclosed.

3. I request that Government will be pleased to sanction the work and call upon the Consulting Architect to prepare the necessary estimate.

Enclosure.

Memo. No. 735.

Has the honour to state that the coach-house attached to the Resident Medical Officer's quarters is only large enough to hold one carriage and as undersigned has two he requests accommodation may be provided for the second. The present position of the stables is undesirable from a sanitary point of view, and undersigned would therefore suggest beginning their transfer to near the Cooum by building a small coach-house there to which stalls, &c., could gradually be added on and the stables eventually be much further from the Resident Medical Officer's actual dining and sleeping rooms.

(Signed) C. L. WILLIAMS, Surgn.-Capt., M.D., I.M.S.,
Resident Medical Officer.

27th September 1893.

To the Senior Medical Officer.

Memo. No. 736.

Has the honour to forward the above memorandum for favorable consideration.

(Signed) W. PRICE, Brig.-Surgn.-Lieut.-Col., M.D.,
Senior Medical Officer.

28th September 1893.

To the Secretary to the Surgeon-General with the Government of Madras.

Read—the following letter from Surgeon-Major-General W. F. DEFABECK, M.D., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 25th January 1894, No. 88.

With reference to Public Department memorandum No. 2099 of the 23rd November 1893, I have the honour to forward a ground plan of the General Hospital and grounds showing another site for the new coach-house and stalls for the Resident Surgeon.

2. This site is further removed from any other buildings in the compound and is in my opinion the best available in the space left to build on.

No. 248.

There is nothing to show that the site now selected is not in objectionable proximity to some of the buildings of the Medical College on the other side of the wall. The Surgeon-General is requested to state what are the nearest of such buildings and at what distance they are from the proposed site of the stables. The point marked with a red cross would seem to be a better site.

(Signed) J. F. PRICE,
Chief Secretary.

10th February 1894.

To the Surgeon-General, with plan.

Read—the following letter from Surgeon-Major-General W. F. DEFABECK, M.D., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 27th February 1894, No. 179.

With reference to Public Department memorandum No. 248, dated the 10th February 1894, I have the honour to enclose, for the information of Government, copy of a letter No. 1266, dated the 19th instant, from the Senior Medical Officer, General Hospital, from which it will be seen that the site already proposed and marked with a blue cross is the only unobjectionable one; it is in proximity not to the wall but to the railing separating the Medical College from the Hospital.

2. The site suggested in your memorandum is reported to be quite close to the dissecting rooms and therefore unsuitable.

3. The plan is herewith retransmitted.

ENCLOSURE.

From Surgn.-Lieut.-Colonel W. R. BROWNE, M.D., Acting Senior Medical Officer, General Hospital, to the Secretary to the Surgeon-General with the Government of Madras, dated Madras, 19th February 1894, No. 1266.

In reply to your memorandum No. 813, dated 14th instant, forwarding memorandum No. 248 from the Chief Secretariat in which it is stated that "there is nothing to show that the site now selected is not in objectionable proximity to some of the buildings of the Medical College," I have the honour to state, on the matter being referred for a change of the site as originally fixed by the Resident Medical Officer, that the Senior Medical Officer and the Resident Medical Officer went over all the available area and fixed upon the site in proximity to the railing (not wall) separating the Medical College from the Hospital as the only unobjectionable place. The site suggested in the memorandum under reference (marked with a red cross) is quite close to the dissecting rooms and is therefore unsuitable.

Order—dated 12th March 1894, No. 175, Public.

The proposed site is approved. The papers will be transferred to the Public Works Department.

(True Extract.)

(Signed) L. DAVIDSON,
Ag. Assistant Secretary.

ORDER—dated 16th March 1894, No. 756 W., Public Works.

Communicated to the Consulting Architect who will prepare an estimate for the proposed work.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Consulting Architect, with two plans.
" Public Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 16th.

Recd. *Encl.*

G.O., 16th Mar. 1894, No. 756 W.

MARCH.

Coach-house and stalls for the Resident Surgeon, General Hospital, Madras

Proceedings in the Public Department approving of the site proposed by the Surgeon-General for the new —, communicated to the Consulting Architect for submission of the requisite estimate.

Annexure to G.O., No. 757 W., dated 16th March 1894.

LIST of members of the Public Works Department requiring copies of the sixth edition of Sir W. Moore's Manual of Family Medicine and Hygiene for India.

Division or office.	Names of persons.	Designation.	Number of copies required.
Chief Engineer, Public Works Department.	Major O. V. Boddy	Deputy Chief Engineer, Public Works Department.	1
	Mr. C. S. Simpson	Second Assistant	1
	„ D. Parsons	Record Superintendent ...	1
	„ R. W. Lyons	Head Clerk	1
	M. A. Jayaram Mudaliar	Budget Superintendent ...	1
	Abdool Razack Sahib	Clerk	1
	Gulam Kawder Sahib	Do.	1
	P. Vydianatha Iyer	Do.	1
	Syed Raza Husain Kirmani Sahib ...	Do.	1
	P. Thumbusawmy Pillai	Do.	1
	G. R. Kasavalu Naidu	Do.	1
	Mahomed Rahimuddien Sahib ...	Do.	1
	T. Sadasivam Pillai	Do.	1
	C. N. Ratnasawmy Iyer	Do.	1
	C. V. Gungadara Iyer	Do.	1
	C. Manickam Mudaliar	Special Draftsman ...	1
Chief Engineer for Irrigation.	B. Ramachendra Row	Manager	1
	Mr. J. C. Bernard	Clerk	1
	„ E. F. Andrew	Do.	1
Tank Restoration Scheme office.	„ E. V. Beeby	Manager	1
	K. Devasigamony Mudaliar	Clerk	1
	I Circle.		
Circle office ...	D. Bapirazu	Head Clerk	1
Gódávari Eastern division.	V. Subramaniya Sastri , ...	Overseer	1
Gódávari Western division.	G. Venkatrow Pantulu	Sub-Engineer	1
	S. Muthiah Pillai	Overseer	1
	S. Venkatratnam Naidu	Do.	1
	P. Narasimharow Naidu	Do	1
	C. Sivaswami Iyer	Delta Superintendent ...	1
	M. T. Rangaramanujayya	Do. ...	1
	C. Bramariah	Accountant	1
	C. Ramarow Naidu	Head Clerk	1
	P. Subbarow	Cashier	1
	G. V. Seshagiri Row	Storekeeper	1
	M. Virazu	Clerk	1
	K. Arunachala Sastri	Delta Superintendent ...	1
	D. Venkatachellam	Do. ...	1
	P. Narasimha Iyer	Overseer	1
Vizagapatam division.	Mr. R. Harris	Supervisor	1
	T. N. Rajaram Row	Overseer	1
	P. V. Ramasawmy Iyer	Do.	1
	A. Nataraja Iyer	Surveyor	1
	V. Venkataswami	Clerk	1
	M. Chendriah	Do.	1
	P. Suryanarayana	Do.	1
	M. Atchia Pathrudu	Do.	1
	K. B. Narayanaswami Naidu ...	Sub-Overseer	1
	Sergeant J. Alford	Supervisor	1
	Vaidyanatha Mudaliar	Overseer, No. VIII Party.	1
Ganjám division.	R. V. Narayana Iyer	Overseer	1
	V. Venkayya	Clerk	1
Rushikulya division.	W. Venkatareddi Naidu	Sub-Engineer	1
	T. Perayya Naidu	Temporary Overseer ...	1
	A. G. Romilly, Esq.	Assistant Engineer ...	1
	M. Mahadevarow	Anicut Superintendent ...	1

List of members of the Public Works Department requiring copies of the sixth edition of Sir W. Moore's Manual of Family Medicine and Hygiene for India—*cont.*

Division or office.	Names of persons.	Designation.	Number of copies required.
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	K. Kristnarow Naidu	Delta Superintendent ...	1
Kistna Western division.	S. Sivarama Iyer	Temporary Overseer ...	1
	S. A. Subramaniya Iyer	Executive Engineer ...	1
	S. Panchapagesa Iyer	Supervisor	1
	C. Venkatramiah Pantulu	Overseer	1
	C. Ramannah Pantulu	Do.	1
	K. Venkatareddi Naidu	Do.	1
	S. Venkataswami Naidu	Delta Superintendent ...	1
	B. Peramrazu Naidu	Do. ...	1
	A. Ramamurti Pantulu	Do. ...	1
	M. Buchirazu Pantulu	Do. ...	1
	T. Condiah Chetty	Accountant	1
	T. Arumugam Pillai	Sub-Overseer	1
Gudiváda division.	N. Rajagopala Iyengar	Supervisor	1
	K. Ramdoss Naidu	Delta Superintendent ...	1
	A. Vedantachary	Do. ...	1
	A. Venkataratnam Pantulu	Do. ...	1
	M. Ayyannah Naidu	Do. ...	1
	K. Venkataratnam Pantulu	Clerk	1
	S. Gopalakrishna Iyer, Rai Bahadur ...	Executive Engineer ...	1
Nellore division.	C. H. D. Marjoribanks, Esq.	Do.	1
	A. Latchman Doss	Clerk	1
	Sub-Conductor E. Cope	Supervisor	1
Buckingham Canal division.	C. Manavala Naidu	Accountant	1
	Mr. H. M. Bond	Honorary Assistant Engineer.	1
	V. Krishnaswami Mudaliar	Overseer	1
	R. Gurumurti	Acting Sub-Overseer ...	1
	Mr. J. W. Willis	Supervisor	1
	III Circle.		
III Circle office.	Mr. J. R. Upshon	Head Clerk	1
	G. A. Chinnaya	Second Clerk	1
Cuddapah division.	S. B. Murray, Esq.	Assistant Engineer ...	1
Kurnool division.	Mr. J. C. Dennehy	Sub-Engineer	1
	M. Samuel Pillai	Irrigation Superintendent.	1
	T. S. Muthusawmi Sastri	Temporary Overseer ...	1
Bellary division.	C. N. Subramaniya Iyer	Do. ...	1
	Sub-Conductor L. Donaghue	Supervisor	1
	C. Prakasarow Naidu	Temporary Clerk ...	1
	Conductor F. Heinig	Sub-Engineer	1
	IV Circle.		
IV Circle office.	P. Devasikhamony	Clerk	1
	T. A. Sanda Pillai	Do.	1
Salem division.	G. E. Manson, Esq.	Executive Engineer ...	1
	N. Marricavasagam Pillai	Temporary Upper Subordinate.	1
	M.R.Ry. T. Ramanujam Pillai ...	Supervisor	1
Coimbatore division.	M. A. Jeyaram Pillai (on furlough) ...	Accountant	1
	M. Ganesa Iyer	Sub-Overseer	1
West Coast division.	Mr. A. J. Rozario	Head Clerk	1
	C. H. Santhanatha Pillai	Clerk	1
	V. Parthasarathy Mudaliar	Head Draftsman	1
	M. A. Muthu Pillai	Second Draftsman ...	1
	Mr. C. J. Jacobi	Temporary Sub-Overseer.	1
	" W. V. Baker	Honorary Assistant Engineer.	1
	" L. A. Barboza	Overseer	1

List of members of the Public Works Department requiring copies of the sixth edition of Sir W. Moore's Manual of Family Medicine and Hygiene for India—*cont.*

Division or office.	Names of persons.	Designation.	Number of copies required.
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	A. K. C. Amboo	Clerk	1
	M. Ramen	Do.	1
North Arcot division.	S K. Govinda Row	Supervisor	1
	Sergeant E. Price	Overseer	1
	W. Ethiraja Mudaliar	Temporary Upper Subordinate.	1
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Circle office	J. C. Larminie, Esq.	Superintending Engineer.	1
Public Works Stores, Work shops division.	L. L. Wickham, Esq.	General Superintendent, Public Works Stores.	1
	A. Balasundram Pillai	Accountant	1
Chingleput division.	Abdool Karim Khan Sahib	Sub-Engineer	1
	B. Kunniya Lal	Overseer	1
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	Conductor P. W. MacAlister	Sub-Engineer	1
Negapatam division.	V. Govindaraju Mudaliar	Overseer	1
Tanjore division.	Mr. H. C. Berlie	Hony. Assistant Engineer.	1
	S. D. Cornelius Pillai	Head Clerk	1
	S. Subramania Iyer	Lower Anicut Superintendent.	1
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Circle office	V. Ruthraswami Naidu	Second Draftsman	1
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	Sub-Conductor T. G. Blake	Supervisor	1
	C. S. Srinivasa Iyer	Do.	1
	L. S. Panchapakesa Sarma	Overseer	1
	C. P. Rajagopal Naidu	Clerk	1
Madura division	N. Nadhamuni Mudaliar	Supervisor	1
	V. Nityananda Mudaliar	Do.	1
	C. Subramania Iyer	Overseer	1
	Mr. E. Dady	Sub-Engineer	1
	Ramanatha Row	Clerk	1
Tinnevelly division.	A. Packianatha Pillai	Head draftsman	1
	Mr. P. Whitbread	Supervisor	1
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	S. Krishnama Chariar	Sub-Engineer	1
	T. Vaidiyalingam Pillai	Do.	1
No. I Periyár division.	S. D. Pears, Esq.	Executive Engineer	1
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	Mr. R. Bresnaham	Overseer	1
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	„ W. A. Long	Accountant	1
	„ B. Narasinga Row	Do.	1
	„ J. Conquest	Do.	1
	„ E. T. Boyton	Do.	1
	„ L. Taylor	Do.	1
	Mahomed Yacoob Saib	Clerk	1
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	„ C. H. Hines	Do.	1
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	F. A. Pawley, Esq.	Resident Engineer ...	1
	A. B. Strange, Esq.	Do. ...	1
	G. Wallington, Esq.	Assistant Traffic Manager.	1
	R. Greenall, Esq.	Do. ...	1
	W. Smith, Esq.	Officer in charge ...	1
	R. E. Pigott, Esq.	Assistant Telegraph Engineer.	1
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	„ S. Kilroy	Do. ...	1
	„ T. A. L. Steele	Do. ...	1
	„ A. Gillon	Do. ...	1
	„ M. Day	Do. ...	1
	„ T. A. Wright	Do. ...	1
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	V. Y. Rudramurti Mudaliar	Do. ...	1
	Mr. S. M. Lemos	Do. ...	1
	„ H. F. Scott	Inspector's Assistant ...	1
	„ I. Patton	Permanent-way Inspector.	1
	K. Gopalan	Storekeeper	1
	P. Atchuden	Timekeeper	1
	G. Vijiaragavalu Chetty	Permanent-way Inspector.	1
	Mr. C. Erskine	Do. ...	1
	C. Venkatachallam Pillai	Head Writer	1
	Mr. S. Fritchly	Permanent-way Inspector.	1
	„ T. E. Tapsall	Do. ...	1
	„ T. G. A. Page	Do. ...	1
	„ C. W. James	Do. ...	1
	C. Rajagopaul Naidu	Do. ...	1
	V. A. Yagambara Mudaliar	Head Writer	1
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	N. Ramakrisna Mudaliar	Inspector's Assistant ...	1
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	P. Rajavelu Mudaliar	Do.	1
	C. Runganatha Mudaliar	Do.	1
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	P. Parthasarathy Naidu	Do.	1
	Mr. W. McCoy	Do.	1
	A. Gurusawmy Naidu	Do.	1
	Usman Khan	Do.	1
	C. A. Rungasawmy Naiker	Do.	1
	Mr. J. C. Ellis	Do.	1
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	P. Rungashayee Naidu	Do.	1
	Krishnasawmy Naidu	Do.	1
	Mr. G. Heyne	Do.	1
	„ G. T. Taylor	Do.	1
	„ N. M. Macbeth	Do.	1
	„ A. H. Loader	Do.	1
	„ L. Vanderholt	Do.	1
	„ J. King	Do.	1
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	„ W. Godfrey	Do.	1
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	„ G. A. C. Johnson	Do.	1
	„ C. H. Gilbanks	Do.	1
	„ J. Rozier	Do.	1
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	„ G. Conyers	Do.	1
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	„ J. Lem	Do.	1
	„ E. H. Owen	Do.	1
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	„ F. J. Walters	Do.	1
	„ H. T. Walters	Do.	1
	„ J. A. Wrightman	Do.	1
	„ S. B. Whetton	Do.	1
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	„ J. A. Vint	Do.	1
	„ Hickingbottom	Do.	1
	„ E. Simmons	Do.	1
	„ T. Kennedy	Do.	1
	„ W. C. Johnson	Do.	1
	„ J. T. Davies	Do.	1
Traffic Department.	W. A. Wilkinson, Esq.	Assistant Traffic Manager.	1
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	C. Ruthnavalu Mudaly	Do.	1
	Mr. E. W. Bird	Do.	1

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	Mr. A. D. Freedom	Do.	1
	Dorasawmy Mudali	Do.	1
	Mr. Selvanayagam Pillai	Do.	1
	„ J. C. Cobbe	Do.	1
	„ J. R. Sandford	Resident Engineer ...	1
	South Indian Railway.		
Engineering Department.	Mr. F. F. Smith	Resident Engineer ...	1
	„ James Rice	Do. ...	1
	„ C. J. Bond	Do. ..	1
	„ Bennett	Executive Engineer ..	1
	„ Scovell	Assistant Engineer ...	1
	„ R. M. Logan	Do. ...	1
	„ Ellis	Do. ...	1
	„ Allum	Do. ...	1
	„ Bridges	Do. ...	1
	„ E. Brook Fox	Engineering Assistant ...	1
	„ Johnson	Resident Engineer ...	1
	„ Marshall	Head Clerk	1
	„ Shandley	Permanent-way Inspector.	1
	„ Ross	Do. ...	1
	„ Rabel	Do. ..	1
	Sergeant Blakeborough	Supervisor	1
	Mr. Maher	Do.	1
	„ Mullur	Overseer	1
	„ Ganeshi Lal	Do.	1
	„ Donohoe	Permanent-way Inspector.	1
	„ Unger	Do. ...	1
	Ramasawmy Iyer	Do. ...	1
	Munusawmy Naidu	Clerk	1
	Krishnasawmy Chetty	Do.	1
	Mahadeva Row	Draughtsman	1
	Narasinga Row	Assistant Cashier ...	1
	Sunkaranarayana Iyer	Permanent-way Inspector.	1
	Arulapa Pillay	Clerk	1
	Mr. C. Court	Permanent-way Inspector.	1
Traffic Department.	„ T. H. Stenson	Traffic Manager	1
	„ J. O. Shoobridge	Assistant Traffic Manager.	1
	„ H. Birch	Do. ...	1
	„ R. Sauger	Do. ...	1
	„ S. Bryant	Do. ..	1
	„ C. H. Cressnell	Head Clerk	1
	M. Narayanasami Pillai	Station Master	1
	R. Sadasivam Pillay	Do.	1
	M. Venkatakrishna Pillay	Do.	1
	T. Subramania Pillai	Do.	1
	B. Gulam Mohideen Sahib	Do.	1
	I. Venkatarama Iyer	Guard	1
Audit Department.	Mr. James Smith	Chief Auditor	1
	T. V. Annasami Mudaliar	Accountant	1
	B. Appu Row	Accounts Clerk	1
	A. Vadivalu Mudaliar	Clerk	1
	V. Runganatha Iyer	Do.	1
	S. Krishnasami Iyer	Accountant	1
	Narrain Chunder Roy	Do.	1
Locomotive Department.	Mr. R. A. Bell	Assistant Locomotive Superintendent.	1
	„ C. Crighton	Do. ...	1
	„ J. Errington	Foreman	1

List of members of the Public Works Department requiring copies of the sixth edition of Sir W. Moore's Manual of Family Medicine and Hygiene for India—*cont.*

Division or office.	Names of persons.	Designation.	Number of copies required.
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Locomotive Department—*cont.*	Mr. J. P. Tomkinson	Foreman	1
	,, W. P. Dodson	Do.	1
	,, W. Battensley	Do.	1
	,, W. D. Aldridge	Do.	1
	,, H. F. Clive	Do.	1
	,, D. Ogle	Driver	1
	,, G. Wate	Do.	1
	,, G. Maskell	Do.	1
	,, T. W. Jordon	Do.	1
	,, J. Hilbert	Do.	1
	,, A. Bantleman	Do.	1
	,, A. C. Xavier	Do.	1
	,, J. Cloney	Fitter	1
	T. K. Chidambara Iyer	Clerk	1
	Mr J. J. Jenkins	Foreman	1
	,, C. H. Thew	Do.	1
	,, C. Bowell	Driver	1
	,, J. R. G. Scott	Do.	1
	,, C. A. Shannon	Do.	1
	,, E. P. Dennison	Do.	1
	,, R. Lennon	Do.	1
	,, A. Quintal	Do.	1
	,, T. Breen	Do.	1
	,, J. Watts	Do. ... ., ...	1
	,, S. Brewty	Do.	1
	,, J. Hart	Do.	1
	,, A. J. Cross	Do.	1
	,, R. McGeehan	Fitter	1
	,, J. Crummey	Do.	1
	,, W. Yard	Do.	1
	,, J. Hannen	Driver	1
Medical Department.	J. V. Ramasami Naidu	Resident Apothecary ...	1
	Kanagasabapathy Mudaliar	Apothecary	1
	C. Loowis Pillay	Do	1
Agency	Mr. T. H. LeMesurier...	Assistant Agent	1
	East Coast Railway.		
Engineer-in-Chief's office.	F. J. E. Spring, Esq.	Late Engineer-in-Chief ...	1
	Mr. R. T. Denne	Personal Assistant to the Engineer-in-Chief.	1
	Thakur Madhero Singh	Clerk	1
	Pundit Behari Lall	Do.	1
	Benoy Krishna Bose	Do.	1
	Babu Govind Singh	Do.	1
Rajahmundry division.	Mr. A. T. Anderson	Supervisor	1
	,, P. N. Mukerjee	Not stated	1
	,, A. T. Sircar	Do.	1
Tuni division ...	,, W. H. K. Howard	Assistant Engineer ...	1
	,, A. V. Mitchell	Temporary Supervisor ...	1
	,, C. E. Benz	Temporary Overseer ...	1
	,, F. Johnstone	Accountant	1
	,, S. V. Narayenswamy	Clerk	1
	,, C. Appalaraidu	Do.	1
Vizagapatam division.	,, H. H. Gaban	Executive Engineer ...	1
	,, H. K. Martin	Sub-Engineer ...	1
	,, C. O'Leary	Supervisor	1
	,, Hazari Lall	Do.	1
	,, C. Appalaswamy	Clerk	1
	,, Basant Ram	Do.	1
	,, Keshao Rao Narayen	Do.	1

List of members of the Public Works Department requiring copies of the sixth edition of Sir W. Moore's Manual of Family Medicine and Hygiene for India—*cont.*

Division or office.	Names of persons.	Designation.	Number of copies required.
	East Coast Railway—cont.		
Vizagapatam division—*cont.*	Mr. A. Subba Row	Clerk	1
	„ Rajendra Narain	Do.	1
Chicacole division.	„ G. F. Brook-Fox	Executive Engineer ...	1
	Lieut. W. A. S. Kincaid	Assistant Engineer ..	1
	Mr. B. P. Watt	Not stated	1
	„ E. Rose	Sub-Engineer	1
	„ A. Gurusawmy Naidu	Supervisor	1
	„ I. N. Ghose	Do.	1
	„ J. B. Howard	Supervisor	1
	„ Nazareth	Overseer	1
	„ Lohan Lall	Accountant	1
	„ M. Punch	Clerk	1
	„ G. Sreeramulu	Do.	1
	Samarapuri Mudaliar	Do.	1
Northern section.	Mr. P. Duncan	Executive Engineer ...	1
	„ N. Boydell	Do ...	1
	„ R. S. Bheeput Rai	Assistant Engineer ..	1
	„ H. C. Woods	Sub-Engineer	1
	„ Mirza Tahir Hosein	Do.	1
	„ W. M. Cargill	Do.	1
	„ C. F. Rogers	Supervisor	1
	„ Lala Devidas	Do.	1
	Sergeant Hand	Do.	1
	Raj Narayen Bose	Not stated	1
Locomotive Department.	Mr. P. W. Leinhan	Foreman	1
	„ H. Hopkins	Not stated	1
	„ L. W. Hollis	Foreman	1
	„ S. Pack	Not stated	1
Chief Storekeeper's office.	„ H. T. Gwyther	Chief Storekeeper ..	1
	„ Harrington	Not stated	1
	„ Soorendranath Dutt	Do.	1
Medical Department.	Medical officer (for use of hospitals on the line).	......	6
Kistna-Gódávari section.	Mr. H. W. Clift	Executive Engineer ...	1
	„ E. J. Shadbolt	Do. ...	1
	„ E. W. Digby	Do. ...	1
	„ W. Albert	Sub-Engineer	1
	Nilgiri Railway.		
	An employé whose salary is under Rs. 500.	......	1
	His Highness the Nizam's Guaranteed State Railway.	......	38
	Officers on furlough.		
	W. B. deWinton, Esq.	Superintendent of Works, No. I Periyár.	1
	H. Moss, Esq.	Assistant Engineer ...	1
	A. M. Hayes, Esq.	Executive Engineer ...	1
	A. Joyce, Esq.	Executive Engineer, Gódávari Western.	1
	Mysore Public Works Department.		
	Lt.-Col. D. McNeil Campbell ...	Chief Engineer, Mysore...	1
	Jeypore Agency.		
	Mr. E. A. French	Sub-Engineer	1
	Burma Public Works Department.		
	C. J. K. Watson, Esq.	Executive Engineer ...	1

List of members of the Public Works Department requiring copies of the sixth edition of Sir W. Moore's Manual of Family Medicine and Hygiene for India—*cont.*

Division or office.	Names of persons.	Designation.	Number of copies required.
	Madras College of Engineering.		
	A. Chatterton, Esq.	Professor of Engineering.	1
	In stock	......	4
		Total ...	484

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following papers:—

From the Superintending Engineer, VI Circle, dated 13th February 1894, No. 1700 T.C.

From G. L. WOOD, Esq., Officiating Under Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 28th February 1894, No. 687 G.

With reference to correspondence ending with this office letter No. 310 G., dated 29th January 1894, I am directed to forward for distribution to the officers and subordinates for whom they were indented 484 copies of the sixth edition of Sir W. Moore's Manual of Family Medicine for India, and to state that the price of the work has been fixed at Rs. 3 per copy for officers and subordinates in receipt of salaries under Rs. 500 per mensem and Rs. 4 per copy for those in receipt of salaries of Rs. 500 and over.

Order—dated 16th March 1894, No. 757 W., Public Works.

The copies of the sixth edition of Sir W. Moore's Manual of Family Medicine for India received from the Government of India will be distributed as shown in the accompanying statement.

2. Copies applied for by officers who have since proceeded on furlough will be retained in the Secretariat and delivered to the applicants on their return.

3. Copies intended for officers and subordinates attached to Railways will be forwarded to the Consulting Engineer for distribution.

4. The Examiner, Public Works Accounts, will see that the value of the books is recovered and brought to credit in the public accounts.

5. Owing to casualties which have occurred since the preparation of the original lists, four copies of the work out of the 484 received from the Government of India are in excess of present requirements. These will be retained in stock and issued to future applicants.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" the Consulting Engineer for Railways.
" Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts.
" the Examiner, Railway Accounts.
" the Director of Public Instruction, with copy for Mr. Chatterton.
" the Agent to the Governor, Vizagapatam, with copy for Mr. E. A. French.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 16*th*.

Recd. *Encl.*

G.O., 16th Mar. 1894, No. 757 W.

MARCH.

Sir W. Moore's Manual of Family Medicine for India

Copies of the sixth edition of — received from the Government of India, distributed to the officers and subordinates concerned with instructions.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following paper:—

No. 5459.

Office Note.

The Superintendent, Government Press, submits that the Press was in telephonic communication with the Revenue Survey office through the Board of Revenue when it was at Chepâk, and work between the two offices was expedited by this means. Owing to the removal of the Survey office to the Mount Road, there is much delay in communicating by letter, and the work is hindered. The undersigned solicits that the Revenue Survey office may be placed in telephonic communication with the Press, as so much lithographic work is done for Government Orders and other work belonging to the Press.

(Signed) R. HILL,
Superintendent, Govt. Press.

7th March 1894.
To the Chief Secretary to Government.

No. 518, Public.

Approved, and transferred to the Public Works Department for favour of the requisite action.

(Signed) J. F. PRICE,
Chief Secretary.

14th March 1894.

Order—dated 16th March 1894, No. 761 W., Public Works.

Communicated to the Superintendent of Telegraphs, Madras Division, who is requested to join the present Revenue Survey office on the Mount Road to the telephone system in Madras.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintendent of Telegraphs, Madras Division.
" Revenue Department.
" Public "

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 16th.

Recd. *Encl.*

G.O., 16th Mar. 1894, No. 761 W.

MARCH.

Telephone System

The Superintendent of Telegraphs, Madras Division, requested to join the present Revenue Survey office on the Mount Road to the — in Madras.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 13th March 1894, No. 970 B.

Submitted to Government for necessary action, special attention being drawn to the following points.

2. *Paragraphs* 14 *and* 37 *to* 40.—The registers of works should be kept up in accordance with the rule quoted and with more care.

3. *Paragraph* 16.—Contractors' material should be charged off to sub-heads and should not be dealt with as "Materials at site."

4. *Paragraphs* 18 *to* 21 *and* 42 *to* 45.—The tools and plant returns appear to require careful supervision, and a special report should be furnished by the Executive Engineer in connection with paragraph 18. Public Works Department Code forms 9 and 12 should be at once brought into use, both at head-quarters and in sub-division.

5. *Paragraphs* 53 *and* 54.—If the accountant is not recognized as the head of the office, it can scarcely be expected that his efforts towards improving the state of the work will meet with any success; but, as the inspecting officer has referred to his want of energy in supervising the work of his assistants, it is probable that the present accountant is not fully qualified for the position of manager.

6. It is, however, most desirable that he should be made to feel his responsibility; and I would therefore suggest that he be tried in the position and reported on at the end of six months. In my opinion an accountant is unfit to be a divisional accountant unless he is also qualified to be manager of the office; and if the Executive Engineer will specify in what respects Mr. Pereira falls short of this requirement, I will take steps for his removal if necessary (*vide* paragraph 20 of my office-note published with G.O., No. 3196 W., dated 30th November 1891).

7. I may observe, in passing, that an Executive Engineer is not empowered to make his head clerk manager except "with the approval of the Superintending Engineer and for special recorded reasons" (*vide* paragraph 9 of the Government Order just quoted).

8. *Statement V.*—It is very desirable that the accounts of these works should be closed during the current official year.

ENCLOSURE.

Report of an inspection of the accounts of the Executive Engineer, Bellary Division, on the 19th to 21st November 1893 by Mr. W. A. Crisp (Examiner, 4th class, 3rd grade, temporary), Deputy Examiner, Public Works Accounts, Madras.

Dated Madras, 11th December 1893.

1. *Last Inspection*—by Mr. M. H. Gaynor, Officiating Deputy Examiner on 10th to 13th August 1891.

2. *Executive Engineer in charge.*—Mr. C. W. Wood, 4th grade, temporary, officiating since 31st March 1893, *vice* Mr. C. J. Peters on sick leave to Europe.

3. *Accountant.*—Mr. M. G. Pereira, 7th grade, relieved Mr. Yuvarungam Naidu on the 12th October 1892.

4. *Test Audit.*—This was applied to the accounts and vouchers for August 1893. Detailed remarks under this head will be found in paragraphs 28 to 52.

5. *Constitution of Division.*—There are three sub-divisions as follows :—

(1) Anantapur, under Conductor F. Heinig, Sub-Engineer, 1st grade.
Drawing account on Anantapur treasury, Gooty, Penukonda, Hindupur, Madakasíra sub-treasuries.

(2) Bellary, Mr. E. Taylor, Sub-Engineer, 3rd grade.
Drawing account on Bellary treasury, Adóni, Kudligi, Harpanahalle sub-treasuries.

(3) Hospet, Sergeant Donaghue, Supervisor, 2nd grade.
Drawing account on Bellary treasury, Hospet sub-treasury.

6. *Imprests.*—The following imprests by other than subordinates under sub-divisional officers are also held direct from the Executive Engineer :—

	RS.	
(1) Colonel Fraser, R.E., Superintending Engineer	80	
(2) Mr. C. Lawrence, Supervisor, 2nd grade ...	20	Preparing irrigation project.
(3) Mr. G. Ramiah, Store-keeper	50	Authorized by G O. no. 2278 W., dated 22nd August 1891.

7. The irregularities noticed in the last inspection have all been remedied or have disappeared by changes in procedure, except in respect of the following :—

(1) Contractors' securities are in two instances, as under, deposited in the savings bank in the name of the contractors instead of the Executive Engineer :—

	RS.
Chinna Mulliah	456
Devarajalu Naidu	651

(2) Pass book of the Anantapur treasury still gives dates on which cheques were *drawn* by Executive Engineer instead of dates of payment by treasury.

(3) Imperfect preparation and check of store returns by the divisional store-keeper.

8. *Control over expenditure.*—(*a*) There are six items of expenditure without estimate—*vide* statement I, attached, the adjustment of which is in progress.

(*b*) Intermediate payments to contractors are still made, on detailed bills in form 14 instead of on hand-receipts, as authorised by G.O., No. 2216 W., dated 11th August 1892, and final bills are accompanied by measurement sheets for all items executed *since date of last bill*. This check of measurements by divisional office is unnecessary, and it is incomplete under the arrangement described.

(*c*) The register of measurement books was opened in May 1893 and contains no record of the books then in use, to ensure a check on their return. It does not also indicate for what individuals the subsequent issues have been made.

9. *Control over revenue and other receipts.*—(*a*) The remittance book of the Anantapur treasury was not available during the inspection. In the remittance book of the Bellary treasury, the treasury officer (Agent, Bank of Madras) receipts all payments, including those below Rs. 500, but does not sign the book for the total payments during the month, *per* Code X., 27.

(*b*) The miscellaneous receipts paid into the Anantapur treasury are realized entirely by the sub-divisional officer, Anantapur, by whom they are paid in direct, but the treasury

remittance book is written up in the divisional-office from sub-treasury receipts, obtained from time to time by the sub-divisional officer and sent to the treasury for signature; also for the monthly consolidated receipt.

It would be more convenient if the sub-divisional officer maintained the book and forwarded it with treasury consolidated receipt to the divisional-office after the close of the month.

10. *Banking arrangements.*—(*a*) The pass book with the Bellary treasury is written up weekly on an average, and that with Anantapur twice a month. In the latter the dates of the cheques are entered by the treasury officer instead of the dates on which cashed. This was noticed in last inspection report and was brought to the notice of the Accountant-General, Madras.

(*b*) The state of drawing accounts on counterfoils of cheques had not been entered in the book in use by the Executive Engineer for November.

(*c*) There were counterfoils of paid cheques on record from 1881. These should be destroyed after 5 years per Code VI., 46.

(*d*) No register of cheque books received and issued is maintained.

(*e*) The certificate of count of cheques is not signed by the Executive Engineer.

11. *Cash arrangements.*—A certificate of actual count of cash balance, with particulars of the amount in form no. 1, is not prepared for the divisional-office.

11-A. The imprest accounts of subordinates in sub-divisions are not always closed and recouped before the end of the month. Imprest accounts are posted in abstract into the divisional cash book, but in that of the Hospet sub-division details are posted, although an abstract of the entries is recorded on the imprest accounts themselves.

12. *Divisional cash book.*—This is posted by the head clerk and initialled by the accountant at the end of the month. An abstract of the treasury transactions is entered at the close of each month, by way of proving the closing treasury balance. This is unnecessary.

13. *Accounts of works.*—(*a*) Works abstracts are all prepared in the divisional-office, instead of by sub-divisional officers, as authorised by G.O., no. 2726 W., dated 20th September 1892, but they prepare progress reports in forms M. 90 and M. 91—the former for each work above Rs. 2,500 for communication to the Superintending Engineer, and the latter collectively for all works below that limit. These are completed by the divisional-office in respect of expenditure during month and to date.

(*b*) A works abstract is prepared even in cases of works carried out entirely by one contractor. This is unnecessary under Code XII., 70 and 102.

(*c*) Unpaid wages are rare, as departmental labour is very little employed. There was an error in the details of arrears brought forward on muster roll forming voucher no. 32 for August 1893 (*vide* clause (*d*), paragraph 30).

(*d*) Further errors and irregularities noticed on examinations of the works abstracts for August 1893 are detailed in paragraphs 32 to 35.

14. *Registers of works.*—(*a*) Sub-works estimated to cost up to Rs. 5,000 are not detailed by sub-heads, and those below Rs. 500 are not separately enumerated but grouped in one entry. This is not authorized by Code XIII., 60, which refers only to works estimated in the aggregate at less than Rs. 5,000 and to sub-heads under Rs. 500. The registers thus maintained do not admit of any satisfactory comparison of outlay with estimate, or exhibit a full record of rates.

(*b*) Appropriations are invariably entered in pencil in the heading of the registers.

(*c*) Further detailed remarks in respect to the registers for individual works will be found in paragraphs 36 to 40.

15. (*a*) Workslips were prepared for the first time at the end of October 1893, but only for irrigation works, and were under reference to sub-divisional officers, for explanation of excesses, preparatory to submission to Superintending Engineer.

(*b*) The deviations and excesses on Provincial works are noticed in paragraph 41.

(*c*) The following statements are attached:—

I. Works without estimate.
II. Materials at site.
III. Works with excess on estimate.
IV. Do. without appropriation.
V. Do. indefinitely suspended.
VI. Do. completed. Completion reports awaited.
VII. Outstanding balances with contractors and piece-workers.

16. *Materials at site.*—The aggregate amount on record for 16 works was Rs. 13,040–6–11 (see statement II), which was ascertained to belong almost entirely to contractors, whose agreements provide for finished work. Payments on account are made from time to time, on the security of the materials, which are recorded (for purposes of check on recoveries) as materials at site. Such payments are practically in the nature of advances to contractors and should be separately recorded as such in the register of works.

The suspense head "materials at site" is intended to exhibit only departmental materials which also exist in certain cases, without any distinction being maintained. An account of the contractors' materials may be kept by sub-divisional officers in form F, if Executive Engineer desires it; but a record in note or measurement book would probably suffice.

17. *Contract Accounts.*—Cash deposits are taken from contractors with written agreements and placed in the savings banks. Deductions are in other cases made from bills, but in the cases of contractors working at schedule rates on channel improvements, with whom running accounts are kept, no deductions are made as a rule, although the payments are considerable.

18. *Registers of Tools and Plant.*—The accounts of tools and plant are in some confusion and the divisional statements and registers are believed to be unreliable. No half-yearly registers of the stores at head-quarters were prepared before the half-year ending August 1893, and it was ascertained that the store-keeper's balances were previously obtained by deducting the balances shown in the several sub-divisional registers from those of the combined return.

19. The discrepancies found in the divisional register for the half-year ending August 1893, and the irregularities noticed in respect of the monthly statements and sub-divisional registers are described in paragraphs 42 to 45.

20. The head-quarters balances on 31st August 1893 were certified to as counted by the divisional store-keeper, G. Ramiah, from 10th September to 30th October 1893, but it is doubtful whether the recorded results are reliable, and a detailed verification by some independent agent appears desirable, in view of the large quantities of stores in the division, including those obtained for famine purposes.

21. The accountant exercises no supervision over the stores returns, as he should do; and the store-keeper does not appear to possess any particular qualifications for the post, although he receives a salary of Rs. 50.

22. (*a*) Service books are maintained for all members of the permanent establishments, but that of Overseer Rengasami Pillai was not available for inspection, having been sent with his preliminary application for pension.

(*b*) Some omissions in three of these records are detailed in paragraph 52.

23. *Register of Government securities.*—The form used is imperfect, no provision being made for date of transmission to Examiner or acknowledgment.

24. It could not be ascertained whether an agreement of deposit had been obtained from Sub-overseer B. Audiappen, as required by Code IV., 18. It is not traceable in the register of agreements maintained in Examiner's office.

25. *Register of appropriations.*—This is not kept in chronological order and totalled to end of each month for purposes of the application for letters of credit, but in separate folios for each head of classification, the aggregate grant being nowhere recorded.

26. *Completion reports.*—These are due for seven works completed, but are delayed pending adjustment of materials, verification by sub-divisional officers, &c.

27. *Transfers of the Public Works Department.*—There is some delay in issuing acceptances for transfer debits by other divisions, but the transactions are usually adjusted in the same month.

UNVOUCHED OUTLAY.

28. The aggregate amount of vouchers not submitted to Central office as per schedule dockets is Rs. 116–7–8, of which Rs. 54–12–6 is supported by vouchers, the difference of Rs. 61–11–2 being the amount debited by Public Works Workshops, for which no vouchers were received. This amount should have been entered separately in the schedule dockets with suitable remarks.

29. The vouchers for Rs. 54–12–6 as above, were checked with the result that—

(*a*) In voucher No. 7 (Bellary sub-division), there is no date either of payment or of pay order and the payee being a head cooly on Rs. 6 per mensem, the voucher form No. E. 67, should have been used instead of a muster-roll.

(*b*) In voucher No. 4 (Divisional office) for a payment of Rs. 7–12–0 to a cooly at a daily rate of *annas* 4, the purpose of employment is not specified.

(*c*) In voucher No. 32 (Hospet sub-division) a muster-roll for "raising the left bank of Ramasagar channel," from 18th to 29th June 1893 for Rs. 28–12–6, the date of signature of musterer (maistry Latchman Row) is *28th* July 1893, while that of the countersigning officer (Overseer D. Swaminatha Iyer) is *21st* July 1893, and the payment from imprest was made on the same (latter) date. The Sub-divisional officer signed a pay order on the 16th August 1893, on which date the overseer's imprest was recouped. The muster-roll seems to have been drawn up by the overseer and subsequently signed by the maistry, which requires explanation. The Sub-divisional officer's pay order was superfluous.

(*d*) In the same muster-roll arrears of previous rolls are correctly brought forward as Rs. 3–9–0, but the individual names and amounts are incorrect. (*Vide* particulars noted below). The voucher was apparently not checked in Divisional office :—

	As per muster-roll. RS. A. P.		As per previous roll. RS. A. P.
Pallathi Hanumiah ...	1 2 0	Segadi Budapah ...	1 8 0
Naganhalli Beemapa ...	1 5 0	Konari Basapah ...	1 8 0
Guduthur Beemah ...	1 2 0	Muthi Basavah ...	0 9 0
	3 9 0		3 9 0

30. (*a*) *Other vouchers.*—In the office copies of vouchers, reference to copy of voucher number for previous payment is invariably omitted, and the date of measurement in the copy of voucher No. 13.

(*b*) In copy of voucher No. 34 the value of work done is entered as Rs. 215–15–5 instead of Rs. 218–15–5 as correctly shown in the original.

(*c*) *C.O. voucher No.* 9.—Payment was made by a remittance transfer receipt and not by cheque as noted on the voucher.

(*d*) *C.O. voucher No.* 12.—Date of payment as per cash book is *9th*, and as per voucher *2nd* August 1893.

(*e*) *C.O. voucher No.* 82.—A moiety of the salary of B. Andiappan, under attachment, is charged in the Executive Engineer's cash-book and the remainder in that of the Sub-divisional office, Bellary. The payment to the Court and to the individual should appear in one cash-book and not in both.

MEASUREMENTS.

31. The measurements taken, of works paid for in August 1893, by the Sub-divisional officer, Bellary, were arithmetically checked with the result that on page 56 of book No. 10, in which the measurements relating to "constructing four additional blocks of cells to the District Jail, &c.," are recorded, an item of broken stone for concrete measuring—

2 × 60 × 9 × 3	is calculated as,	2160 c. feet	instead of	3,240 c. feet.
2 × 30 × 9 × 3	„	1,080 „	„	1,620 „
		3,240		4,860

resulting in an under-payment (for 1,620 cubic feet at Rs. 3 per 100 cubic feet) of Rs. 48–9–7.

WORKS ABSTRACTS.

32. Work abstracts are all prepared in the Divisional office and not by Sub-divisional officers as required by G.O., No. 2726 W., dated 30th September 1893. Form No. M. 6 is used on occasions, instead of the revised forms (E. 68 and 69).

33. Items of estimate below Rs. 500 in a bill are lumped up and entered as a single amount, but for facility of check and reference each such item should be posted into the work abstract and the total carried into the register of works.

34. The account of materials (form No. M. 5 instead of No. F. 7) for the Police hospital at Anantapur, estimate Rs. 7,640, received from the Sub-divisional officer, shows only the receipts and issues during the month, and not also the opening and closing balances

35. In the work abstract for Bella channel improvements, estimate Rs. 5,584 (cess), Rs. 54 chargeable to the sub-work " constructing masonry dam at 12,150 feet from head sluice " is charged to " sub-works under Rs. 500." This should be rectified.

REGISTER OF WORKS.

36. The estimate (Rs. 27,490) for work " four additional blocks of cells and compound wall in the District Jail at Bellary " provides for a deduction of Rs. 400 for value of old stone at site, which should be recorded as materials at site pending utilization.

37. The permission to group sub-heads costing Rs. 500 and under has been extended to *sub-works* within this limit, which is irregular.

38. In the absence of requisitions, form 8.A., works costing Rs. 200 and under should be posted in the register of works, which is the only collective record of outlay on works from which the monthly schedules of expenditure are compiled.

39. The sub-heads of each estimate are not numbered as required by I. C., Vol. II., chapter XIII., 60, and the estimated rates of each are not entered in the space provided for that purpose but included with the names of the sub-heads in the heading of the form.

40. Actual rates have not been worked out for the following works :—

	RS.
Constructing Police ward in the compound of the Civil hospital, Bellary, estimate	8,690
Constructing a first-class Taluk office at Kudligi, estimate ...	26,225
Constructing four additional blocks of cells and compound wall for District Jail, Bellary	27,490

WORKSLIPS.

41. Workslips were not hitherto submitted to the Superintending Engineer. For October 1893, workslips have been prepared for irrigation works and sent to the Sub-divisional officers for explanation of excesses before being submitted to the Superintending Engineer.

The following are the principal items of excess over sub-heads in the case of Provincial Civil works :—

	Estimate. RS.	Expenditure. RS.
(*a*) Constructing a Taluk office at Kudligi	26,225	26,362
Hammerdressed stone in chunam for basement ...	972	1,243
Tiled roofing including teak reepers	2,421	2,660
Painting with two coats (carsons)	770	1,007
(*b*) Additions and improvements to the combined Executive Engineer's and Superintending Engineer's office ...	6,550	7,059
Lower storey, coursed rubble in chunam	897	1,710
(*c*) Constructing four additional blocks of cells, &c., for the District Jail, Bellary	27,490	16,740
Iron-barred doors, with frames, &c., ...	900	2,764
Constructing Police hospital at Anantapur	7,640	6,285
Compensation for land	...	809

There are 6 items of expenditure without estimate per list II.
,, 12 ,, excess over estimate per list III.

42. *Store Accounts—no stock.*—The accounts of tools and plant are not in order. Form No. M. 9 (daily receipts and issues) is maintained by the divisional store-keeper, but records only such transactions as have to be reported in form No. M. 49 B (monthly statement of tools and plant) to the Examiner for the check of the divisional half-yearly return, such as fresh receipts, writes off and transfers outside divisions, and omits all transfers to and from sub-divisions, no other account being kept to show these transfers.

The balance in the hands of the store-keeper was, until recently, arrived at by taking the difference between the number shown by the combined return and the aggregate numbers in the sub-divisional returns. This system of accounting for head-quarters stores, must necessarily be imperfect, as it affords no means of checking the receipts from and issues to divisional stores shown by the several sub-divisional officers.

43. For the half-year which closed on 31st August 1893, a return of the head-quarter stores was prepared for the first time. This (after correction of numerous minor errors discovered

during test-audit) records the following receipts and issues, which are unsupported by any entries in the initial accounts, *i.e.*, form 9, for receipts and issues :—

Name of article.	Receipts.		Issues.	
	Number.	Month.	Number.	Month.
Chains, iron, 100′	2	July 1893	...	...
Levelling instrument, 12′ dumpy	1	April ,,	...	...
Staves, levelling, Gravatts	2	May ,,	...	...
Tapes, measuring 100′	1 2	March ,, April ,,	1	Apl. 1893.
Axes, felling	7	,, ,,	...	...
Crowbars	32	March ,,	...	...
Scales, plotting, boxwood	...	...	1	Aug. 1893.
Picks, quarry	.	...	10	,,
Axes, pick	137	March 1893	...	...
Chisel steel	4	,,	...	...
Hammers, sledge	32	,,	...	...
,, hand	211	,,	...	...
,, smith's	6	,,	...	...
Hooks, bill	2	,,	...	...
Jumpers, iron	8	,,	...	...
Mamoties	104	,,	...	...
Measuring rod, 3′	2	,,	...	...
,, ,, 10′	...	...	1	Aug. 1893.
Padlock, brass, Chubb's	...	...	1	,,
Prickly-pear, forks	3	March 1893.	...	...
,, knives	3	,,	...	...
Belts, with badges	2	,,	...	...
Rammers, iron	6	,,	...	...
Chairs, camp	5	,,	...	...
Steel, moulds	3	,,	...	...
Boxes, teak	2	May 1893	...	...
Wedges, iron	11	March ,,	...	...
Almirah, teak, small	1	,, ,,	...	...
Chairs, armless	3	,, ,,	...	...

These articles are said to have been either received from or issued to the Sub-divisional officer, Hospet, but all the monthly statements and the last half-yearly return of that sub-division were said to have been returned to the sub-divisional officer, and no check was practicable. When these are received back, the items should be carefully compared with the sub-divisional returns in the divisional office and the result intimated.

44. The corrections made during the audit of the head-quarter stores half-yearly return for 31st August 1893, result in the following alterations of balances in the head-quarter stores :—

Name of article.	As shown.	As the result of corrections.
Mathematical Instrument box, 1st class ...	2	3
Rain-gauge glass	4	5
Tape, 50′	6	7
Apparatus, boring	...	1
Axes, pick, quarry	196	183
Hammers, sledge	...	36
Belts, peons', with badges	...	2
Padlocks, brass, large	...	6
Almirahs, small	...	1
Chairs, camp	...	1
Camp table, pieces	...	—5
Do. single	22	16

45. Sub-divisional officers render their monthly account of tools and plant in form no. M. 49 B instead of in form no. 12 the only authorised form (form no. M. 49 B being meant exclusively for divisional offices), and these accounts are said to be not always punctually received. *Nil* returns are never submitted and the record is thus incomplete, without the means of checking irregularities.

The sub-divisional half-yearly returns for 31st August 1893 were audited as far as possible, and the following remarks are offered :—

(a) *Anantapur sub-division.*—The return is prepared for the half-year, April to September 1893, instead of from March to August 1893, and the sub-divisional officer's attention was not called to this irregularity.

(b) Only the monthly statement for August 1893 was available in the divisional office, and those for other months were not produced. The receipts and issues recorded in the statement for August 1893 do not find a place in the half-yearly return of the sub-division.

(c) The following articles shown in return ending 29th February 1893 do not appear in the return for 31st August 1893 :—

Levels, masons 1
Spades ... ... 4,485 (sub-divisional officer showed 4,464 which was corrected to 4,485 by divisional-office).
Cash chest, iron ... ... 1 " "

But *mamoties* (4,464) are shown, which apparently represent the item of spades as above, at the original number.

(d) *Bellary sub-division.*—The sub-divisional clerk stated that he had no initial account (form no. 9) of transactions as they occur, but that he prepares his form no. M. 49 B (substitute for form no. 12) from notes, which are not on record. The monthly statements were not available in the divisional-office, but the office copies were obtained from the sub-divisional office and the half-yearly return checked. An issue of 150 hammers has been inserted by the divisional store-keeper in the half-yearly return of the sub division, of which there is no entry in the sub-divisional statement for August 1893, and one 10′ measuring rod has been omitted by the sub-divisional officer from the half-yearly return.

(e) *Half-yearly return of Mr. Laurence, Supervisor (directly under Executive Engineer).*—A receipt of *one* measuring chain in August 1893 is unsupported by any statement.

(f) *Hospet sub-division.*—As stated above, the half-yearly return and monthly statements had been sent to the sub-divisional officer, and were not therefore available for audit.

46. *Journals of subordinates not submitted to audit.*—(a) Sub-overseer Andiappan has drawn only railway fare for the 22nd and 26th July 1893, but he is entitled to conveyance allowance also for the day on which a railway journey is performed.

(b) J. Rudrappah, clerk on Rs 15, left Tadpatri by train at 8-30 P.M. on the 16th July 1893 and arrived at Pathacothacheruvu station at 1 A.M. and travelled two miles by road in continuation. As two days are involved in the journey, his claim for mileage (As. 4) should not have been admitted.

47. *Deposits in Savings Bank.*—The undermentioned deposits refunded on the dates noted against each have been incorrectly shown in extract from the register of savings bank deposits attached to the schedule of deposits for 30th September 1893, as still remaining in the savings bank :—

A. Lutchmana Mudaliar, Rs. 1,000, refunded in September 1893.
C. Kolandavelu " " 180 " August "

48. The deposits of the contractors named below have been transferred by power of attorney to other men who do the work, but the deposits still stand in the pass books in the names of the original contractors :—

K. Achariappa, Rs. 340, transferred to A. Sundram Aiyar.
Somasundram Mudaliar, Rs. 60, transferred to Basappah.

49. The following deposits stand in the names of the contractors instead of in the name of the Executive Engineer :—

	RS.
Chinna Mulliah	456
Devarajulu Naidu	651

50. Kolandavelu Mudaliar, a contractor, deposited Rs. 148 direct into the Post office, which amount did not pass through the divisional or sub-divisional cash book. The deposit is borne on the register of deposits and a pass book also exists, but it is not shown in the extract from register of savings bank deposits sent with the deposit schedule for September 1893.

51. *Service labels.*—An account is kept in form no. M. 216 B (issue register and service label account combined) and the balance is frequently attested by the head clerk with his initials; but the counterfoil of requisition is generally not initialled by anybody, and the amount is expressed only in figures and not also in words.

The balance on 20th November 1893 was Rs. 7-10-9.

52. *Service books.*—(a) The register of marriage and baptisms attached to the service book of Sergeant L. Donaghue is incomplete.

(*b*) The service book of Mr. S. Trutwein, Supervisor, 2nd grade, who was under orders for transfer (but not relieved at the time of inspection), had not been re-attested, the date of last re-attestation being 4th August 1888.

(*c*) The height and personal marks of Mr. T. A. Monisse, Overseer, are entered in pencil, and the overseer's signature was not obtained when his service book was re-attested.

53. The Accountant, Mr. Pereira, 7th grade, is not recognized as the head of the office, the head clerk occupying that position, although he draws less pay.

54. Mr. Pereira is intelligent and well acquainted with the rules and procedure applying to the accounts of a divisional office, but is not sufficiently energetic in the supervision of the work of his assistants. The Executive Engineer, however, expressed himself as satisfied with him.

55. The books and records of the Bellary sub-division were inspected and found to be in order, except with reference to the points noticed in paragraphs 29 (*a*), 30 (*e*), 31 and 45 (*d*).

W. A. CRISP,
Dy. Examr., P.W. Accounts, Madras.

BELLARY DIVISION.

I. LIST of works undertaken without estimates.

	RS.	A.	P.	Last entry.
1. Repairs and carriage of tools and plant in Bellary and Hospet sub-divisions for 1893–94.	115	3	6	Sept. 1893.
2. Santhabiddanoor tank, constructing pipe sluice.	27	3	8	Feb. „
3. Royalcheruvu tank, closing breaches and repairing and collecting apron stones	538	7	4	May „
4. Ramasagar channel, repairs to bridges ...	618	10	10	Aug. „
5. Thoortha channel, removing silt	547	9	2	July „
6. Arranging serviceable from unserviceable and packing up in layers in Bellary stores ...	67	0	0	May „

1. Will be included in the next return of sanctions.
2. Outlay represents value of materials transferred from other works.
3 and 4. Estimates checked and ready for submission to Superintending Engineer.
5. The Superintending Engineer has ordered this to be included in the general maintenance estimate.
6. Outlay will be written back.

II. STATEMENT of materials at site at end of October 1893.

PROVINCIAL.

Civil Buildings.

Original Works.

	RS.	A.	P.
Constructing Taluk office at Kudligi	254	13	7
Alterations and improvements to the combined Superintending Engineer and Executive Engineer's office, Bellary ...	124	15	2
Constructing four additional cells and compound wall for the District Jail, Bellary	2,793	1	2
Constructing Taluk office at Madakasira	418	4	8
Constructing Police hospital at Anantapur	346	7	8
Constructing new school-house at Anantapur	1,991	15	9
43. IRRIGATION.			
Original Works.			
Improvements to Roya channel	7	13	5
„ to Bella channel	9	6	2
„ to Thoortha channel *	– 89	15	5
„ to Ramasagar channel	215	3	2
„ to Kampli and Bellagodal channel	494	0	0
Irrigation Cess Fund.			
Improvements to Roya channel	45	4	9
„ to Basavanna channel	173	12	6
„ to Bella channel	28	13	2
„ to Toortha channel	2,115	15	3
„ to Ramasagar channel	2,456	11	0
„ to Kampli and Bellagodal channels	1,653	12	11
Total ...	13,040	6	11

* Value of materials transferred, Rs. 193-12-0, not yet adjusted.

III. LIST of works, excess over estimates.

Item No.	Name of works.	Amount of estimate.	Outlay to end of October 1893.	Remarks.
	PROVINCIAL.	RS.	RS. A. P.	
	Civil Buildings.			
	Original Works.			
1	Constructing a Taluk office at Kudligi	26,225	26,362 8 0	Completion report delayed pending excavation of another well.
2	Additions and improvements to the combined Superintending Engineer's and Executive Engineer's office, Bellary ..	6,550	7,058 14 1	Some additional work authorized by Superintending Engineer in progress.
	43. IRRIGATION.			
	Original Works.			
3	Improvements to Basavanna channel	5,160	5,270 4 1	
4	,, to Bella channel	10,816	11,945 0 1	Completed.
5	,, to Ramasagar channel	8,000	8,755 0 9	
6	,, to Thoortha channel	6,960	6,812 13 11	
	Minor Original Works.			
7	Adoni Nulla cheruvu.—Constructing a surplus weir to— ..	830	919 4 5	
8	Kullumarry tank.—Constructing a sluice of—	1,342	1,381 1 3	
	Repairs.			
9	Siruguppa and Dasanoor anicuts.—Repairs to—	1,610	1,630 11 6	
	TANK RESTORATION SCHEME.			
	Repairs.			
10	Balasaladoddy Chintalacheruvu.—Raising and strengthening the bund, repairing sluice, and extending byewash of— ..	546	852 11 0	
	CESS FUND.			
	Original Works.			
11	Improvements to Bella channel	5,584	6,319 4 10	Completed.
12	,, to Basavanna channel	4,940	7,523 7 8	

IV. LIST of works without or in excess of appropriation.

Item No.	Name of works.	Appropriation for 1893–94.	Outlay from 1st April to 31st October 1893.	Remarks.
	CESS FUND.	RS.	RS. A. P.	
	Original Works.			
1	Improvements to Roya channel.	..	1,648 8 10	
2	,, to Bella channel.	..	585 4 2	Completed.
3	,, to Basavanna channel.	..	2,067 3 9	
	EXCESS OVER APPROPRIATION.			
	Provincial.			
	Civil Buildings.			
	Original Works.			
1	Additions and improvements to the combined office, Bellary.	700	916 9 8	
2	Constructing a new school-house at Anantapur.	2,000	2,095 14 0	
	43. IRRIGATION.			
	Original works.			
	"Major."			
3	Improvements to Bella channel.	1,000	2,155 4 2	
4	,, to Thoortha channel.	1,800	2,850 12 6	
5	General tools and plant.	1,200	2,066 4 4	

V. LIST of works, the outlay on which has been indefinitely suspended.

		RS.	Last entry.
1.	Preliminary expenses for investigation in connection with the survey of new irrigation channel from Tungabadra river, estimate Rs. 500 ...	275	(Dec. 1892.)
2.	Balasaladoddy Chintalacheruvu. Raising and strengthening bund, &c., estimate Rs. 546 ...	853	(Oct. 1891.)
3.	Roddam big tank. Constructing weir, estimate Rs. 1,922	1,465	(Apl. 1893.)

	RS.	Last entry.
4. Agaly Tank. Raising revetment and extending weir, estimate Rs. 2,038	186	(Mar. 1893.)
5. Chinnatambalam Karim Sahib's tank. Emergent repairs, estimate Rs. 630	546	(Mar. 1893.)
6. Kullamarry Tank. Emergent estimate for repairing leakage in bund, &c., estimate Rs. 460	254	(Jan. 1892.)
7. Constructing Munsif's court at Bellary, estimate Rs. 13,510 *	13,244	(Mar. 1893.)

* The sub-divisional officer was called on in Executive Engineer's No. 2904, dated 27th October 1893, to submit the final bill or to explain delay—no reply yet.

VI. List of works completed for which completion reports are due.

Item No.	Name of works.	Amount of estimate.	Expenditure up to end of October 1893.	Remarks.
		RS.	RS. A. P.	
1	Constructing District Munsif's court at Bellary.	13,510	13,244 4 11	Final payment by sub-divisional officer awaited.
2	Improvements and alterations to the taluk and Deputy Collector's office at Anantapur.	8,180	7,407 1 11	Completion report returned to the sub-divisional officer.
3	Bella channel—Improvements to (Provincial)	10,816	11,945 0 1	Materials to be adjusted.
4	Do. do. (cess) ..	5,584	6,319 4 10	
5	Kullumarry tank.—Constructing a sluice of —.	1,342	1,381 1 3	Not yet received from the sub-divisional officers concerned.
6	Bevenhally tank.—Repairing the— ..	1,698	1,657 4 8	
7	Balasaladoddy Chinralacheruvu—Raising and strengthening the bund, extending byewash, and repairing sluice.	546	852 11 0	

VII. Balances of Contractors and Piece-workers outstanding for more than three months.

Name of contractor.	Balance due to contractor.	Balance due from contractor.	Number of date of last certificate.
	RS. A. P.	RS. A. P.	
C. N. Muthusawmy Iyer—			
Repairs to Apparazpet tank	150 8 0	..	No. 5 of May 1893.
V. Ethirazulu Naidu—			
Repairs to Adoni Nullacheruvu	6 0 0	..	No. 6 of July ,,
P. Davarajulu Naidu—			
Improvements to gate to Sub-divisional office at Anantapur.	2 0 0	..	No. 1 of March ,,
A. Kristnasawmy Mudaliar—			
Improvements to Roya channel (Cess fund)	28 10 0	..	No. 6 of June ,,
V. Sambasiva Mudaliar—			
Repairing head-sluice to Thoortha channel	50 0 0	..	No. 2 of July ,,
Removing silt from Thoortha channel	60 0 0	..	No. 1 of ,, ,,
Bheem Singh—			
Constructing head-sluice to Ramasagar channel ..	60 8 3	..	No. 2 of June ,,
V. Shunmugam Pillai—			
Improvements to Thoortha channel (Cess)	66 8 0	..	No. 4 of May ,,
Do. do. (Provincial) ..	66 0 0	..	No. 2 of July ,,
S. Jambanna—			
Closing breaches in the masonry dam in Narsapur channel	46 0 0	..	No. 2 of June ,,
Wodda Dasadoo—			
Improvements to Roya channel (cess)	30 0 0	..	No. 7 of ,, ,,
Wodda Hanuma—			
Repairing the bridges on the Ramasagar channel ..	25 0 0	..	No. 1 of July ,,
K. S. Murugesa Mudaliar—			
Raising bund and repairing sluice of Chickamadjagherry tank	40 0 0	..	No. 3 of June ,,
A. Gopaul Mudaliar—			
Improvements to Basavanna channel	3 0 0	..	No. 1 of May ,,
Repairing two escapes at 14th mile 4 furlongs of Basavanna channel	26 0 0	..	No. 1 of ,, ,,
S. Yerannah—			
Maintenance of Kalagatta and Dhonapur channel ..	15 0 0	..	No. 1 of ,, ,,
Rangoo Gopaul Row—			
Repairs to Agaly tank	347 0 0	..	No. 10 of March ,,
Raising revetment, &c., to Agaly tank	21 0 0	..	No. 2 of ,, ,,
M. Hussain Sahib—			
Repairs to Yellari tank supply channel	8 8 0	..	No. 2 of April ,,
Piece-workers—*Nil.*			

ORDER—dated 17th March 1894, No. 762 W., Public Works.

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Executive Engineer, Bellary division, special attention being drawn to the remarks in the Examiner's covering note.

2. The Superintending Engineer will report on the subject of paragraph 18 of the inspection notes.

3. The suggestion in paragraph 6 of the Examiner's note regarding the divisional accountant is approved.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, III Circle.
„ other Superintending Engineers.
„ the Consulting Architect to Government.
„ the Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 17th.

Recd. *Encl.*

G.O., 17th Mar. 1894, No. 762 W.

MARCH.

Inspection Report

Orders on the — on the accounts of the Bellary division, dated 11th December 1893.

774 W
17-3-

APPENDIX.

Distribution statement of Upper Subordinate establishment, permanent and temporary.

Circles.	Divisions.	Existing scale of establishment. PERMANENT + TEMPORARY.	Scale as now sanctioned. PERMANENT + TEMPORARY.	Remarks.
	Consulting Architect ..	5 + 0	5 + 0	
I	Ganjám	5 + 6	5 + 6	
	Rushikulya	6 + 4	6 + 4	
	Vizagapatam ..	5 + 0	5 + 1	One extra allowed for Tank Restoration work.
	Gódávari Eastern	8 + 1	8 + 1	
	Do. Western	7 + 0	7 + 0	
II	Kistna Eastern	7 + 0	7 + 1	One extra allowed for Muniyeru project.
	Gudiváda	3 + 1	3 + 1	
	Kistna Western	8 + 1	8 + 2	One extra allowed for Tank Restoration work.
	Nellore	10 + 0	10 + 0	
	Buckingham canal	6 + 0	6 + 0	
III	Bellary	6 + 6	6 + 6	
	Kurnool	11 + 4	11 + 3	One temporary reduced.
	Cuddapah	5 + 2	5 + 2	
IV	Coimbatore	8 + 2	8 + 0	Two temporary men previously allowed for Tank Restoration work reduced.
	Salem	6 + 1	6 + 1	
	West Coast	5 + 2	5 + 2	
	North Arcot	8 + 2	8 + 2	
V	Presidency Workshops ..	1 + 1	0 + 1	
	South Arcot	8 + 0	8 + 2	Two extra allowed for Tank Restoration work.
	Chingleput	7 + 4	7 + 2	Two temporary men previously allowed for Tank Restoration work reduced.
	Tanjore	9 + 1	9 + 1	
	Negapatam	7 + 2	7 + 2	
VI	Trichinopoly	6 + 0	6 + 0	
	Madura	11 + 3	11 + 3	
	Tinnevelly	6 + 1	6 + 2	One extra allowed for Tank Restoration work.
	Periyár No. II	0 + 8	0 + 7	Seven is the sanctioned number of temporary men for Periyár No. II.
	Do. „ I	0 + 9	0 + 8	One temporary upper subordinate has been appointed temporary Engineer.
	Tank Restoration Scheme ..	0 + 7	0 + 8	One extra for Chingleput party.
	Supernumeraries	5 + 3	6 + 7	
	Total Staff ..	179 + 71	179 + 75	

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Order—dated 17th March 1894, No. 774 W., Public Works.

A redistribution of the temporary upper subordinate establishment allowed for the execution of Tank Restoration projects being necessary, the accompanying statement showing the sanctioned scale of upper subordinate staff, permanent and temporary, for each division is communicated to Superintending Engineers for information.

2. So long as the total number of upper subordinates allowed for each division or circle is complete, the distribution between permanent and temporary need not be regarded in actual practice, temporary men being interchangeable with members of the permanent staff.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
„ Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, No. I Division, Periyár Project.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 17*th*.

Recd. *Encl.*

G.O., 17th Mar. 1894, No. 774 W.

MARCH.

Upper Subordinate Establishment

Statement showing the sanctioned scale of —, permanent and temporary, for each division, communicated to Superintending Engineers.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper :—

From J. E. PAUL, Esq., Executive Engineer, Nellore Division, to the Superintending Engineer, II Circle, dated 21st February 1894, No. 492.

[Abolition of the Nellore Workshops—Reference your No. 682 N.L., dated 24th Jan. 1894.]

I have the honour to state that I had intended to leave this question for disposal by my successor, but as Mr. Marjoribanks has asked me not to do so, I will attempt to answer your letter.

2. Personally I can show no grounds for the retention of the workshops and am strongly of opinion that it would be wise to abolish them and at once.

3. The shops, no doubt, have done very good work in their days; and before Nellore was in railway and canal communication with Madras, the irrigation work and building in this division would have been terribly hindered if there had been no shops nearer than Madras.

4. South Arcot is somewhat a similar division to Nellore, and if the want of workshops have been felt there, it is possible that something may be said in favour of the retention of the Nellore shops. The only thing I can think of the favour of their retention is that they are convenient for any trifling work that is required on an emergency.

5. For the carpentry work the work turned out by these shops is rough and costly and it would be far better to obtain the timber doors and windows required for buildings from Madras suppliers in the same way as is done in the Presidency division.

6. The iron work required for screw gearing could be obtained, I believe with but little delay, from the Madras workshops; I went over these shops with Mr. Wickham last month, and I believe that the small quantity of work required in this division would be carried out quite as quickly as at Nellore and cheaper.

7. I do not anticipate that work is likely to be carried on in the future cheaper in the Nellore shops than it is at present; the work is likely to decrease considerably as the Sangam project is almost complete and nearly all the tank sluices have been provided with screw gearing.

8. I do not apprehend that there would be much loss by the sudden cessation of work, as although there is a very large quantity of iron in stock, much of it is of sizes that are not useful and so would lie idle for years.

9. The sheds would come on very useful for store-sheds for Portland cement and famine tools, as such are badly wanted.

10. The Executive Engineer would be relieved of a certain amount of worry which workshops, however small, always cause in their accounts, especially of stock, and the office, which is in the same yard as the shops, would be freed from the dirt and noise which is now a great annoyance.

No. 784 N.L.

Forwarded to the Chief Engineer, Public Works Department (through the Chief Engineer for Irrigation) for orders.

2. As a rule large jobs for irrigation works are not executed in the workshops at Nellore as the works of the Pennér and Sangam anicut systems are small, so, except the making of screw shutters and perhaps occasionally an iron aqueduct, very little work is executed in the shops for irrigation works.

3. As regards civil works, as nearly all buildings are now-a-days constructed according to standard designs, timber and iron work can be easily made up at either the Government workshops, Madras or Bezwada, and probably the rates will be less than the rates charged at Nellore as very little machinery is used there.

4. Nellore is connected with the Buckingham canal by a good road. The distance by road from Nellore to Mypaud — a station on the canal —is about 15 miles, so it will not cost much to send articles from Madras or Bezwada *viâ* the canal to Nellore as transit along the canal is very cheap.

5. Under these circumstances, I think the time has arrived when the workshops at Nellore may be abolished.

(Signed) J. W. MARTIN,
Superintending Engineer, II Circle.

3rd March 1894.

No. 20 E.W.

Forwarded to the Chief Engineer, Public Works Department, with an expression of concurrence in the Superintending Engineer's opinion.

CHEPÂK,
6th March 1894.

(Signed) F. W. ASHPITEL,
for Chief Engineer for Irrigation.

ORDER—dated 19th March 1894, No. 777 W., Public Works.

The views of the Superintending Engineer, concurred in by the Chief Engineer for Irrigation, are accepted. Arrangements should be made for closing the Nellore workshops at as early a date as possible.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, II Circle.
,, Chief Engineer for Irrigation.
,, Examiner, Public Works Accounts.

No. 134 N.I.

Forwarded to the Chief Engineer, Public Works Department (through the Chief Engineer for Irrigation) for orders.

2. As moulded large jobs for irrigation works are not executed in the workshops at Nellore at the works of the Pennar and Sangam anicut systems are small; so, except the making of screw-shutters and perhaps occasionally an iron aqueduct, very little work is executed in the shops for irrigation works.

3. As regards civil works as nearly all buildings are now-a-days constructed according to standard designs, timber and iron work can be easily made up at either the Government workshops, Madras or Bezwada, and probably the rates will be less than the rates charged at Nellore as very little machinery is used there.

4. Nellore is connected with the Buckingham canal by a good road. The distance by road from Nellore to Muppalad—a station on the canal—is about 15 miles, so it will not cost much to send articles from Madras or Bezwada *viâ* the canal to Nellore as transit along the canal is very cheap.

5. Under these circumstances, I think the time has arrived when the workshops at Nellore may be abolished.

(Signed) J. W. MARTIN,
Superintending Engineer, II Circle.

3rd March 1884.

No. 20 I.W.

Forwarded to the Chief Engineer, Public Works Department, with an expression of concurrence in the Superintending Engineer's opinion.

(Signed) F. W. ASHPITEL,
for Chief Engineer for Irrigation.

GUINDY,
8th March 1884.

Order—dated 19th March 1884, No. 777 W., Public Works.

The views of the Superintending Engineer, concurred in by the Chief Engineer for Irrigation, are accepted. Arrangements should be made for closing the Nellore workshops at as early a date as possible.

(True Extract)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, II Circle.
Chief Engineer for Irrigation.
Examiner, Public Works Accounts.

[illegible]

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 19*th.*

Recd. *Encl.*

G.O., 19th Mar. 1894, No. 777 W.

MARCH.

Public Works Workshops, Nellore

Orders directing the closure of the —.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From the Executive Engineers in the Kistna district, to the Superintending Engineer, II Circle.

For some time past it has been apparent to us that the present number of Executive Divisions in this district is insufficient to enable the development of the irrigation works to proceed as fast as they should, and, after consulting together on the subject, we have drawn up the note which we have now the honour to submit to you in the hope that you will address Government on the subject.

ENCLOSURE.

NOTE on the administration of the Kistna Delta.

During the irrigation season of 1891 the area irrigated by the Kistna delta canals for the first time reached, and even slightly exceeded, the area which it was proposed to irrigate when the estimates for completing the project were worked out by Captain Campbell, R.E., in 1876. At that time the total area under irrigation was—

	ACS.
Eastern delta	137,723
Western "	
Total ...	

whilst the project estimates contemplated an ultimate area under irrigation of 475,000 acres, divided as follows:—

	ACS.
Eastern delta	270,000
Western "	205,000

The following figures, extracted from the administration report for 1891–92, show that in that year the area irrigated amounted to 480,331 acres, whilst of the project estimates Rs. 97,37,639 had been expended out of a total of Rs. 1,39,26,305 originally sanctioned.

During the last eleven years the project works have been pushed on vigorously, and each year has been marked by a substantial increase in the area irrigated as compared with the previous year. From the administration reports the following table has been compiled:—

Year.	Area effectively irrigated.	Increase on previous year.
	261,158	...
1882–83	298,097	36 939
1883–84	309,395	11,298
1884–85	330,159	20,764
1885–86	337,327	7,168
1886–87	387,414	50,087
1887–88	416,084	28,670
1888–89	433,922	17,838
1889–90	463,032	29,110
1890–91	480,331	17,299
1891–92	...	...
1892–93		

In the beginning of 1892, the then Superintending Engineer of the II Circle, in conjunction with the Collector of the district, issued a notice to the effect that the project area had been reached and that in future no further extension of irrigation would be permitted. In consequence the area irrigated in 1892–93 will be found to be practically the same as in 1891–92.

In nine years the average increase each year was 24,352 acres, and there is not the slightest doubt that such a rate of increase would continue were it possible to supply sufficient water for the land. Certain considerations connected with the quantity of water available in the river led to the fixing of the project area at 475,000 acres, though the total culturable area commanded by the canals is not less than 820,309 acres. It was then assumed that the duty of water was 1·8 cubic yards per acre per hour, or 74 acres per cubic foot per second; but subsequent experience, especially in the Gudiváda division, has shown that so large a quantity of water is not necessary, and certain facts having been brought to the notice of the Chief Engineer for Irrigation, it has been ordered that in future the duty of water may be taken as 1·5 cubic yards per acre per hour, or practically 90 acres per cubic foot per second. The experience of the last 15 years shows that the minimum quantity of water passing down the river during the irrigation season was not under-estimated and therefore the same reasoning which with a duty of 1·8 cubic yards per acre per hour fixed the project area at 475,000 now raises that area to 570,000 acres when the duty is 1·5 cubic yards per acre per hour.

Recent hydraulic experiments on the canals of both the Eastern and Western delta have yielded results which tend to prove that the quantities of water drawn in through the head sluices at times of minimum supply in the river have been considerably under-estimated, certainly by 20 per cent. and probably by as much as 30 per cent. Lastly, the raising of the crest of the anicut by one foot and the substitution of cast iron posts and planks for the rough-stone wall that was formerly built every year to maintain a sufficiently high water level has resulted in a considerable diminution in the loss of water in November and December.

It is now proposed to permanently raise the crest of the anicut by another 2 feet which will entirely stop all leakage over the anicut whenever the water level falls to 8·25 on the head sluice sill of the Eastern delta.

The ultimate effect of these improvements should be an immense increase in the area under irrigation. In the Eastern delta the ultimate area will probably be not less than 400,000 acres and in the Western delta 300,000 or possibly 350,000 acres, or a total area of ¾ of a million acres yielding a water revenue of 30 lakhs at the present water-rate. This year the total irrigated area will be slightly over half a million acres, or two-thirds of that which should be finally attained.

In 1892 when the project was declared complete, it was found that the development of irrigation had taken an entirely different direction to that which was originally contemplated. In the Eastern delta the demand for irrigation under each channel proved to be much greater than was ever anticipated, and it was therefore found much cheaper to concentrate irrigation in certain parts of the delta and to abandon it altogether in others.

This has undoubtedly been a source of considerable economy, and now that the old project has been worked out as far as the proposed area of irrigation is concerned, there remains a large saving on the original estimates and a surplus of water which can be utilized for further extension. In the Western delta so far matters have proceeded in an entirely different and less satisfactory manner. The duty of water has proved less than was anticipated; but as the project area has been practically reached and as no difficulty has been experienced in the matter of water-supply, it is evident that it has been found possible to draw more water from the river than was originally contemplated. The records of the past few years have been examined, and it has been found that the duty of water in the Kistna Western delta is practically 60 acres per cubic foot per second, whilst in the Eastern delta it is as much as 90 acres per cubic foot per second. A detailed examination of the distribution of water in each delta reveals the fact that the duty of water varies enormously and that it is mainly dependent on the state of the minor distributary works and the degree to which the water-supply can be controlled.

The following table shows the duty of water during the last two irrigation seasons in the canals mentioned, and the variations there to be observed are entirely due to the cause above mentioned:—

Name of canal.	Duty in year 1891.	Duty in year 1892.
	Acres per cubic foot per second.	
Commamur canal	51	55
Bank canal	52·5	58
Dosapád channel	67	67
Polraz canal	88	100
Polraz S.S. channel	100	110
Bantumilli canal	95	120
Main Distributary.		
Ryves' canal and Pulleru	83	90
Masulipatam canal below Kankipad	66	66

From these figures it will be seen that there is much to be done, especially in the improvement of minor distributary works. It is also evident that since the ryots are keenly desirous of getting water to enable them to bring new lands under wet cultivation, it is to the interest of Government that an average duty of 90 acres per cubic foot per second be obtained on all channels. Such a duty is certainly possible and has already been obtained in those parts of the delta where the rate of increase of cultivation has been more rapid than the rate of increase of supply. The necessity for taking immediate steps, especially in the Western delta, to improve the existing distributaries is emphasized by the fact that the gross annual value of one cubic foot of water per second is, to Government alone, at the present water-rate, with a duty of 90 acres per cubic foot per second, Rs. 360. The area which can ultimately be irrigated depends upon the minimum quantity of water passing down the river during the irrigation season. From all the evidence available, it may be assumed to be about 8,000 cubic feet per second, which, at a duty of 90 acres per cubic foot per second, will irrigate 720,000 acres. At the present time, owing to the defective system of distribution, about 30 per cent. of this supply, or 2,400 cubic feet per second, is wasted, and the loss of possible revenue is Rs. 8,64,000. To the district the annual loss of wealth is more than double this, at least 20 lakhs of rupees. The return on the capital outlay required to realize this revenue will probably be at least 20 per cent., and it will be strange, indeed, if, with such facts before them, Government delay for a single day the realization of this revenue.

The necessary engineering works should be carried out with the least possible delay. It is the object of this note to show that the present Public Works Department establishment in the Kistna district is insufficient to enable works to be carried out with the rapidity that is desirable. Originally there were two Executive Engineers in the district, one on each side of the river; but in 1882 it was found desirable to push on with the project works in the Eastern delta at a greater rate than was possible with only one Executive Engineer, and accordingly a new division now known as the Gudiváda division was constituted as a temporary project division. In March 1887 this division was abolished, but it was found necessary to reconstitute it a year later and it still continues to exist though on a very precarious tenure.

The important part which this temporary division has played in the history of the delta is best exhibited by the irrigation returns of the last five years—

Division.	Fasli 1297.	Fasli 1298.	Fasli 1299.	Fasli 1300.	Fasli 1301.
	ACS.	ACS.	ACS.	ACS.	ACS.
Western delta	159,596	167,293	180.499	184,934	188,449
Kistna Eastern	..	77,344	86,702	88,799	92,630
Gudiváda	116,337	124,036	154,671	160,393	166,766

In five years there has been an increase in irrigation in the Gudiváda division of 50,429 acres, whilst in the Western division the increase has been 28.853 acres and in the Eastern division during the last four years the increase has been only 14,286 acres. That is to say, the increase of irrigation in the Gudiváda division, which includes less than one-third of the delta, has been just 55 per cent. of the total increase in the delta. The facilities for extending irrigation in that part of the delta included in the Gudiváda division have not been greater than elsewhere, but the officers in charge of that division have been able to a much greater extent than has been possible in either the Kistna Eastern or Kistna Western divisions to devote their attention to the improvement and extension of the irrigation entrusted to them. As a commercial transaction the extra expenditure incurred by the establishment of this division was sound, for it has proved an extremely remunerative investment and it is an extension of this policy which is now strongly recommended. As in 1882 it was found desirable to split up the then Eastern Kistna division, so now it has become necessary to split up the present Western division. This is mainly due to the recent rapid development of work in the upland taluks. Last year (1892-93) the total expenditure in this division was Rs. 3,19,135, and this year the budget amounts to Rs. 4,75,566, of which Rs. 1,55,105 is for work in the upland taluks. So large an expenditure scattered in small items over a very large area is more than a single Executive Engineer can properly control. The consequence is that the least derangement of the programme of work for a year through unfavorable weather or other causes necessitates large surrenders of the allotments and works do not progress with the rapidity that is desirable considering that by far the greater part of the expenditure is on reproductive works which in the delta will return at least 20 per cent. on the capital outlay. The loss of possible revenue is very great and will continue so long as the present suicidal policy of cutting down establishment and overworking executive officers is pursued in this district.

Before entering into the details of the proposals to be submitted, it is considered desirable to briefly review the general nature of the work in the Kistna delta divisions and to show how they differ, not only from ordinary divisions but also from the divisions in the adjoining delta of the Gódávari river. From June till December, the country is practically under water and very little engineering work of any kind can be done.

Earthwork can only be done on sandy ridges where there is usually but little that is necessary to do, and masonry work can only be carried on if all the materials have been brought to site and the foundations and superstructure have been raised above water level. The preliminary investigation of new projects is sometimes practicable, but it is difficult to get accurate surveys and levels taken during this part of the year on account of constant interference by rains, or, if the weather should be dry for any length of time, by the pressing nature of work connected with water regulation and distribution. In the early months of the year there is no local labour available and in fact the whole working season is crowded into the period between the middle of February and the middle of June, 4 months in all.

The work to be done includes not merely the new works charged to capital account, but also the repairs to existing works, and it is a fact, which apparently has not received sufficient recognition, that the rapid extension of irrigation involves also a rapid increase in the expenditure on repair works without any equivalent increase in the time during which they can be carried out. It is in this respect that the Kistna delta divisions differ so materially from those of the Gódávari, where the work of silt clearance is comparatively light. At the present time the closure of the canals is a period of very heavy work for the Kistna Eastern Division officer, and it is quite certain that, should either the temporary Gudiváda division be abolished or should a large increase in the area of irrigation take place, he will be quite unable to give to his work that personal attention which experience shows to be indispensible. A large increase in the irrigation is possible, and therefore inevitable, in all divisions and in a few years will become an accomplished fact. In another respect the Kistna delta work is different from that of the Gódávari, viz., in the more fluctuating and precarious character of the discharge of the river over the anicut. Whilst the water-supply in the Gódávari is ample for the irrigation of all the lands in the delta which are commanded by the canals, it is certainly not so in the Kistna delta and the ultimate limit of irrigation will entirely depend on the economy exhibited in the use of the available water-supply during the periods when the river is low. At such times the demand is very great and as the supply is limited the water regulation will require very careful and constant supervision to prevent an unequal distribution of water due to the venality of the subordinate conservancy establishment.

Besides delta project work and the administrative work connected with the maintenance of the existing system of irrigation, there is attached to both the Kistna Western and Kistna Eastern divisions all the work going on in the upland taluks. In the Eastern division, the additional work thus thrown upon the Executive Engineer is small, but it is very much the reverse on the Western division, as has already been mentioned, where the work is already very heavy and likely to increase in the future. That it should do so is very desirable, but the present system which overloads the Executive Engineer of the Kistna Western division with work is extremely detrimental to the interests both of the deltaic and dry portions of the division. There is now, and always will be, more than ample work for one Executive Engineer in the Kistna Western delta, and it is considered desirable that he should be relieved of the upland taluks as soon as possible. It is well known that these taluks present many natural features, of which advantage might be taken in developing this resources of the country, but at present they are only partially investigated and likely to remain so unless the Division officer can devote more time to them than is possible whilst he is mainly engrossed with the more pressing and more important work in the delta.

Of the three divisional officers in the Kistna district, two, viz , the Executive Engineers of the Kistna Eastern and Kistna Western divisions, are overworked to such an extent that their work does not and cannot possibly receive the supervision which it requires to render it of greatest value to Government. Routine office work, which must be done to keep things going, fills up all their time and renders it impossible for them to carry on the investigations and scientific researches which are absolutely necessary to prevent waste of money in useless works and to obtain the maximum advantage from the Kistna water-supply. It is therefore suggested that, in place of the two permanent and one temporary division now in existence, there should be established four permanent divisions :—

1. Kistna Western division, head-quarters Seethánagram.
2. Kistna Eastern division do. Bezwada.
3. Gudiváda division, head-quarters Bezwada.
4. Upland Kistna division, head-quarters Bezwada.

The experience of the last few years has amply demonstrated the disadvantage of scattering officers singly over a district and it is now proposed that the head-quarters of all the divisions should be located in what is practically the capital of the district at the head works of the delta and the centre on which all lines of communication converge. Here the officers will be able to meet and discuss professional matters more frequently than at present to the advantage of all concerned. Dealing with each proposed division separately, an attempt will be made to briefly outline its boundaries, present condition and probable line of future development—

Kistna Western Division.—This division will comprise the whole of what is known as the Kistna Western delta. The head-quarters will be at Seethanagram. The project area of this part of the delta was originally fixed at 205,000 acres, but the revised estimates of the main

canal provided for a water-supply sufficient for 230,000 acres and sanction has recently been accorded to an extension of 48,000 acres, making the total area 253,000 acres. Ultimately there is, however, no doubt that 300,000, and possibly 350,000 acres will be irrigated. Taking the former figure, it means an increase of 50 per cent. on the present irrigation. This is distributed as follows and in the same table is shown the irrigated area in fasli 1301 and the old project ayacuts:—

Canal.	Area irrigated in fasli 1301.	Old project ayacut.	Revised project ayacut.	Minimum ultimate area.
	ACS.	ACS.	ACS.	ACS.
Main canal	6,683	6,000	5,000	10,000
Bank ,, ...	49,113	67,000	75,000	100,000
Commamur ,, ...	82,303	80,000	90,000	120,000
Nizampatam ,, ...	50,350	52,000	60,000	70,000
Total ..	188,449	205,000	2,30,000	3,00,000

As has already been mentioned, the duty of water on this side of the river is not more than 50 acres per cubic foot per second, whereas in the Gudiváda division, where the minor distribution is nearly complete, a duty exceeding 90 acres per cubic foot per second has been obtained. The work therefore which has to be done is to improve the alignment of existing minor channels, provide them with masonry sluices and regulating works and thus gradually raise the duty of water and simultaneously provide new channels to utilize the water saved by the improvements. From all the information available, it does not appear that it will be necessary to draw off any materially larger quantity of water from the river than at present. It will, however, be necessary to complete the widening of the first 8 miles of the main canal to its full bottom width of 230 feet, but as the capacity of the three branch canals is collectively somewhat greater than that of the main canal, no other works of magnitude (omitting navigation requirements) are likely to be required except in connection with the improvement of the drainage. The irrigation of the Bápatla sand ridge by carrying water from the Commamur canal across the Romperu drain is a scheme which may be deferred till further experience gained on a more perfect system of distribution enables it to be ascertained whether there is water available for the very large area which exists there.

Kistna Eastern Division.—This division will remain the same as at present with the exception that the irrigation under Ryves' canal, the Pulleru and the Bandar canals will be transferred to the Gudiváda division and the upland taluks to the new division which will include the whole of the district outside the delta. The work in this division is probably heavier than in any other division in the Presidency and is caused by the multifarious duties entrusted to the Division officer. The proposed reductions are made simply to allow expansion in other directions as it is probable that the major portion of any further extension of irrigation in the Eastern delta will take place in the area embraced between the Bandar canal and the river and will be brought under the abandoned but now resuscitated Bank canal project. At present the Executive Engineer has charge of the workshops, the quarries, the anicut and head works and of nearly 100,000 acres of irrigation in the delta, to which must be added the civil works and buildings in Bezwada and Masulipatam and the tanks and civil buildings in the upland taluks. Routine office work, and the supervision of the workshops and other miscellaneous works in Bezwada, occupies more than half the time of the Executive Engineer and the balance he has perforce to spend in supervising the maintenance and control of the existing delta works, so that practically he has no time to devote to the extensive investigations into the question of water-supply which are necessary, or to the investigation of new projects and the preparation of the requisite plans and estimates of such as ought to be carried out. By modifying the system of working the quarries, it is thought that it will be possible to relieve the Head-quarters Sub-division officer of a considerable portion of his present duties and thus enable him to take over charge of the workshops. This will effect a slight reduction of the work at head-quarters and enable the Division officer to spend more time in the district where his services can be more profitably utilized. Four important matters require immediate attention—

(1) The question of diverting the Budemer river into the Kistna above the anicut with the object of relieving the deltaic portion of the Budemer valley from floods which prevent a large area (20,000 acres) from being cultivated and entail a consequent loss of revenue of at least rupees one lakh a year.

As secondary to the diversion, but in itself a matter of great importance, is the question of utilizing the water of the Budemer either for direct irrigation of land to the north of the Ellore canal or for the formation of a large tank to hold water as a reserve to be used in the delta at times when the supply in the river is extraordinarily scanty.

(2) *The completion of the Bank canal and the construction of the Puligadda aqueduct for the irrigation of* 60,000 *acres under the Bank canal, not a single acre of which has yet received*

water from the delta canals.—Without some reserve supply of water, it is still doubtful whether the whole of this area can be safely irrigated without abandoning lands to which water can be supplied more cheaply in other parts of the delta. The question requires careful investigation, and should it be found possible to supply water to the whole of this area, the construction of the canal and aqueduct ought to be proceeded with without delay. In the event of it being deemed inadvisable to undertake the irrigation of Divi from water drawn off above the anicut, an alternative scheme is certainly practicable, and although involving heavier working expenses, will yet leave a handsome margin of profit. It is to irrigate Divi by water drawn from the river below the anicut and raised to the requisite height by pumps worked by steam. The maximum lift will not exceed 14 feet when the river is very low; the average lift will probably not be more than 7 or 8 feet, and at times when the river is high, no pumping at all will be required. The capital outlay for machinery may be roughly estimated at from 5 to 6 lakhs of rupees, and the working expenses at Re. 1 an acre. The source of water-supply is unfailing, as, though the river is tidal at the point when the water would be drawn off, it is always full of fresh water during the irrigation season. With these alternative methods of irrigating Divi, it is certainly desirable that they should be investigated in detail and so promising a field for the extension of irrigation neglected no longer than is absolutely necessary.

(3) *The river conservancy.*—This is a work of considerable magnitude, and the operations in connection therewith will have to be extended over a long period of time. At present, nothing is being done beyond an attempt to prevent an increase of erosion at 4 or 5 places in the right bank which threaten the western Bank canal. As can easily be understood, it is necessary that this work should be undertaken in a systematic way on both banks of the river at the same time and under the direction of a single officer. This work presents several very special features which are dealt with in an appendix to this note.

(4) *Improvements to the anicut and head-works and the removal of silt from the main canal.*—In this report it would be out of place to discuss these matters in detail, and it will suffice to point out their extreme importance and the influence they will have on the water-supply to the delta. In this connection may also be mentioned that the partial or total removal of the spoil and silt banks within the Bezwada municipal limits is a work which will devolve upon the Executive Engineer of this division and is one which will require much thought and trouble in devising means for its execution.

The above remarks, it is thought, are sufficient to show that the work devolving on the Executive Engineer of the Kistna Eastern Division will be very great, and that it would be simply adopting a suicidal policy to endeavour to economize in establishment charges to the extent of at most 5 or 6 thousand rupees a year by abolishing the present temporary Gudiváda division and throwing the work of that office into one which is already congested.

The Gudiváda Division.—This temporary division embraces about ⅔ of the irrigation in the eastern delta, and as the only important town within its limits is Gudiváda, there has not hitherto been much work outside the project work and the administration of the existing irrigation. This year the area under irrigation is about 185,000 acres and will probably next year amount to 200,000 acres. Besides the construction and improvement of minor distributaries, the only big work which requires to be carried out is the irrigation of a gross area of 23,000 acres along the margin of the Upputeru river. Pumping experiments are in progress and have proved the suitability of water lifted from the Upputeru, but if it is possible to supply Kistna water it is certainly desirable to do so. The question requires investigation, and, as soon as it is settled, the total irrigable area will amount to 220,000 acres. To this it is now proposed to add the irrigation under Ryves' canal 3,000 acres, the Pulleru canal 16,000 acres, and the Bander canal 33,000 acres, or a total of 52,000. Further extensions will bring up the total area in this division to nearly 300,000 acres,—an area sufficiently large even when all the project works are completed to require the services of an Executive Engineer to look after its maintenance and administration. It is a point that cannot too strongly be brought forward that this work in the Kistna delta will always be one of difficulty and will always require the services of skilled and experienced officers.

Periods of prolonged drought or of scarcity of water in the river, or of both simultaneously, will, from time to time, recur, and it will be upon the skill exhibited in meeting these emergencies that the ultimate extent of irrigation will mainly depend. An irrigation project like the Kistna delta is not a machine which, once completed, will work on with machanical regularity; so long as the water is poured into it from the river, it will always require constant attention and supervision, and it is in these small matters that prudence, foresight and skill of the highest order are required.

The Upland Taluk Division.—It is now proposed to create an entirely new division for the works in the Upland taluks of this district. On the eastern side of the river the only works in progress is the Nandigama Tahsildar's cutchery, and the only work in prospect is the Muniyeru project, the plans and estimates for which have been prepared and submitted for sanction. The estimate amounts to over Rs. 4,00,000. On the western side of the river, as has already been mentioned, there is much work in progress and more in prospect in the immediate future.

The work in the Upland taluks consists chiefly of—

(1) Civil Buildings { Original works. Repairs.

(2) Irrigation projects { Investigation. Execution — { Original works. Repairs.

(3) Tank restoration { Investigation. Execution.

(4) General work as Official Engineering Adviser to other Government Departments.

The following statements exhibit on a brief form the state of works in the Upland taluks as regards sanctioned estimates :—

Description.		Amount of estimate.	Probable expenditure to end of 1893-94.
		RS.	RS
Works for which Capital and Revenue accounts are kept.	...	1,04,193	72,275
Tank Restoration Scheme—			
Original works	...	98,162	27,391
Repairs	...	24,045	16,179
Civil Buildings—			
Original works	Major ...	1,17,280	64,912
	Minor ...	2,280	1,605
Total ...		3,45,960	1,82,392

leaving a balance to be spent in future years of Rs. 1,63,568.

Estimates, amounting to Rs. 1,38,735, have been submitted for sanction :—

	RS.
Machela tank ...	41,900
Ipur tank ...	32,000
Jangamahasverapuram ...	48,600
Agnigundata ...	4,800
Tank Restoration Scheme { Original works, Repairs } ...	11,435
Total ...	1,38,735

and projects and buildings are now being estimated for as follows :—

	Probable estimate.
	RS.
Tank Schemes—	
Works for which neither Capital nor Revenue accounts are kept.	1,00,000
Tank Restoration Schemes—	
Original Works } Repairs } ...	40,000
Civil Buildings—	
Taluk Cutchery, Guntúr ...	40,000
" " Vinukonda ...	40,000
Sub-Registrar's office, Guntúr ...	5,000
Total ...	2,25,000

Whilst the following schemes require investigating, and the estimates for carrying them out will probably amount to Rs. 7,30,000 :—

	RS.
Mellavagu tank ...	2,50,000
Restoration of old or construction of new tanks in Vinukonda and Palnad taluks, 6 at Rs. 30,000 each ...	1,80,000
Construction of large regulating and storage works on the streams crossing the Commamur canal ...	3,00,000
Total ...	7,30,000

To sum up the above figures at the beginning of 1894-95, there will be Muniyeru project (?) 400,000.

	RS.
Balance of expenditure on sanctioned estimates ...	1,63,568
Estimates submitted but not yet sanctioned ...	1,38,735
Estimates under preparation ...	2,25,000
Works and schemes in prospect ...	7,30,000
Total ...	16,57,303

These figures comprise only works which it is now known will have to be constructed shortly, or projects which have been more or less completely investigated and which it seems desirable should be taken in hand as likely to be highly reproductive and to greatly effect the material prosperity of the district. It is a physical impossibility for the Executive Engineer to cover the ground in the Upland taluks with the object of inspecting works in progress or proposed, without serious injury to the progress of work in the delta.

The investigation of a single stream takes a considerable time, and if this time is not devoted to it, the chances are that the most suitable site for a tank or other work is not selected.

In investigation very little can be effected in a tour of a month's duration.

To save waste of time and the probability of being stuck up by streams in flood or impassable bandy-tracks over black-cotton soil tours in the Upland taluks should be restricted to the months of December—June inclusive, and these are just the months that an Executive Engineer in charge of Delta Works should remain in the delta to give instructions for the preparation of estimates and to supervise works in progress. From July to August inclusive, the risk of heavy floods deters the Executive Engineer from leaving the delta, and in October and November the tracks in the Upland taluks are impassable. So, only one month, viz., September, is left, and that not a very satisfactory one for the purpose, in which the Executive Engineer can make a bolt for the Upland taluks.

It is evident, therefore, that if the policy of opening out and improving the Upland taluks is to be continued, the Executive Engineer in charge of a delta is not the officer who should be called on or expected to do it.

It is therefore proposed to separate the Upland taluks from the deltaic portion of the district and to constitute them a separate division under an Executive Engineer with head-quarters at Bezwada holding himself direct charge of the eastern taluks as one sub-division and having an Assistant Engineer residing at Guntúr in charge of the western taluks.

No. 2703 K.S.

Forwarded to the Chief Engineer for Irrigation, together with the note in original, with reference to his conversation with the undersigned during his recent inspection of works in the Kistna district.

2. It is considered that it will be necessary to continue Gudiváda division for some years, but it is thought that the other proposals made need not be carried out if an Assistant Engineer or intelligent and active senior upper subordinate is posted to the Eastern division, Kistna, to take charge of the Muniyeru project, when that project is started.

(Signed) A. H. MORIN,
for Suptg. Engineer, II Circle.

13th February 1894.

No. 17 E.W.

Forwarded to the Chief Engineer, Public Works Department.

2. A settlement of the difficulty would be, to abolish the Gudiváda division and to divide the district into three divisions :—

(1) Western delta with all civil buildings, &c., in it.
(2) Eastern delta with all civil buildings, &c., in it.
(3) Non-deltaic portion of the Kistna district with the anicut head-works, workshops and quarries under an Assistant Engineer as sub-divisional officer.

(Signed) F. W. ASHPITEL,
for Chief Engineer for Irrigation.

19th February 1894.

Office-note to the Chief Engineer for Irrigation, dated 1st March 1894, No. 938 C.
„ from the „ „ „ 5th „ „ „ 63.

Note by the Chief Engineer, Public Works Department.

After discussion of the question with the Chief Engineer for Irrigation, I concur in that officer's recommendation that the present number of divisions should be retained, but that the Gudiváda division should be amalgamated with the Eastern delta and the latter relieved by the removal from it of the head-works, workshop, quarries and other work now attached to the head-quarter sub-division; this work together with the charge of the non-deltaic portions of the district to be formed into a new division, to be called the Kistna Northern division with its head-quarters at Bezwada,— the head-quarters of the Western division remaining at Guntúr as at present.

I consider that the Superintending Engineer should have given full expression to his own views on such an important question, and not have contented himself with transmitting the note of the Executive Engineer's with so brief a comment as that which he has actually submitted.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

8th March 1894.

ORDER—dated 20th March 1894, No. 778 W., Public Works.

His Excellency the Governor in Council approves the proposals of the Chief Engineer for Irrigation, which are supported by the Chief Engineer, Public Works Department, and directs that the Public Works divisions of the Kistna district be reconstituted as follows:—

Kistna Eastern division (including the present Gudiváda division) with head-quarters at Bezwada.

Kistna Western division with head-quarters at Guntúr.

Kistna Northern division (to include the head-works, workshops, quarries and other work now attached to the head-quarters sub-division of the Eastern division, together with the charge of the non-deltaic portions of the district) with head-quarters at Bezwada.

2. The office establishments of the Eastern and Western divisions will remain as at present, and the new Northern division will be constituted a first-class division.

3. The Superintending Engineer will report the names of the sub-divisions he proposes for the three divisions, and submit a map of the district showing in colours the boundaries of the divisions and sub-divisions.

4. The Superintending Engineer will also submit a statement showing how he proposes to distribute the sanctioned allotment of Assistant Engineers and upper subordinates for the three existing divisions among the three divisions now sanctioned.

5. The changes now ordered will come into effect from the 1st April 1894, and Mr. S. Gopala Krishna Aiyar, Executive Engineer, who has been posted to the charge of the Gudiváda division, will assume charge of the new Northern division.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, II Circle.
" other Superintending Engineers.
" the Chief Engineer for Irrigation.
" the Examiner, Public Works Accounts.
" the Revenue Department.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 20th.

Recd. *Encl.*

G.O., 20th Mar. 1894, No. 778 W.

MARCH.

Public Works Divisions of the Kistna district

Orders directing the reconstitution of the —.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

ORDER—dated 20th March 1894, No. 779 W., Public Works.

The following appointments of temporary upper subordinates are sanctioned for 1894–95 subject to any alterations which may be found necessary during the course of the year :—

	RS.
Ganjám division—	
1 Supervisor on	150
1 Overseer on	100
4 Overseers on	80
Rushikulya Division—	
1 Machinery Supervisor on	150
2 Overseers on	80
1 Overseer on	60
Dowlaishweram workshops (Gódávari Eastern division)—	
1 Supervisor (Foreman) on	150
Kistna Western division—	
1 Overseer on	60
Gudiváda division—	
1 Overseer on	60
Muniyeru Project (Kistna Eastern Division)—	
1 Overseer on	100
Bellary division—	
1 Overseer on	100
2 Overseers on	80
3 Do on	60
Cuddapah division—	
2 Overseers on	60
Kurnool division—	
3 Overseers on	80
West Coast division—	
2 Overseers on	60
Presidency Workshops—	
1 Supervisor on	200
No. I Periyár division—	
3 Supervisors on	150
2 Overseers on	100
1 Overseer on	80
2 Overseers on	60
No. II Periyár division—	
1 Sub-Engineer on	250
1 Supervisor on	200
1 Do. on	150
2 Overseers on	100
2 Do. on	80

	RS.
Tank Restoration Scheme (Investigation)—	
2 Supervisors on	150
4 Overseers on	80
2 Do. on	60
For divisions in which tank works are being carried out (Execution)—	
5 Overseers on	80
11 Do. on	60
Reserve—	
3 Overseers on	100
3 Do. on	80
2 Do. on	60

2. This sanction has been registered as Provincial No. 79 W. of 1893–94 and classified as Establishment—Temporary.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 20th.

Recd. *Encl.*

G.O., 20th Mar. 1894, No. 779 W.

MARCH.

Temporary Upper Subordinate Establishment

Sanctioning the — for 1894-95.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

From Colonel A. T. FRASER, R.E., Superintending Engineer, III Circle, to the Chief Engineer, Public Works Department, dated Bellary, 15th March 1894, No. 3160.

In continuation of my No. 2918, dated 23rd February 1894, I have the honour to forward an estimate for Rs. 430 for new tents to complete the present equipment of the Cuddapah division in terms of G.O., No. 270 W., dated 30th January 1894, and request sanction.

2. As the Executive Engineer has tents of his own he does not wish to dispose of, only the above partial equipment is necessary just now.

ORDER—dated 20th March 1894, No. 785 W., Public Works.

The estimate, amounting to Rs. 430, for the purchase of tents required for the Cuddapah division, is sanctioned.

2. The question of providing the necessary funds will be considered on the requirements of other divisions being known.

3. This sanction has been registered as Provincial No. 150 W. of 1893-94 and classified as "Tools and Plant."

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, III Circle, with estimate.
" Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 20th.

Recd. *Encl.*

G.O., 20th Mar. 1894, No. 785 W.

MARCH.

Tents

The estimate of Rs. 430 for the purchase of — required for the Cuddapah division, sanctioned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following papers :—

Memorandum dated 9th January 1894, No. 44 C., Public Works.

Read—the following letter from the Director-General of Telegraphs, dated 11th December 1893, No. 6375 :—

I have the honour to address the Government of Madras on the subject of the continuance of a Telegraph office at Wandiwash.

2. In the correspondence which ended with your letter No. 440 W., Public Works, dated the 12th of February 1892, it was decided to arrange for the construction of a cheap experimental line of telegraph to Wandiwash among other places. An office at Wandiwash was accordingly opened, on the 19th April 1892, connected to Arni by the cheapest form of temporary line. The revenue of the Wandiwash Telegraph office has averaged Rs. 37 per mensem, or Rs. 444 per annum. The working charges, which I may remark include interest on the capital outlay, depreciation and maintenance charges, amount to Rs. 1,250 per annum. The temporary posts which were used in constructing the temporary line are now in need of extensive renewals. If the office at Wandiwash is to be maintained permanently, it will certainly be cheaper to at once reconstruct the line with iron posts.

3. I shall be obliged if I may be informed of the wishes of the Government of Madras as to whether the Wandiwash extension is to be maintained or not, and if the former, temporarily or permanently. The financial prospects of the scheme have proved so far so unfavorable that I am obliged to ask the Madras Government for a guarantee to make good any sum by which the telegraph share of the receipts from the despatch of messages from Wandiwash fall short of Rs. 1,250 per annum, or Rs. 980 per annum, calculated according to the decision of the Madras Government to maintain the office for a further period experimentally or permanently.

Referred, through the Revenue Department, to the Collector of North Arcot for remarks on the subject of paragraph 3.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

Proceedings of the Board of Revenue (Land Revenue), dated 27th February 1894, Mis. No. 1027.

Read—the following letter from W. J. H. LE FANU, Esq., Collector of North Arcot, to the Secretary to the Commissioners of Land Revenue, dated Chittoor, 6th February 1894, No. 545 Rev. Gl. :—

With reference to Government memorandum, dated 9th January 1894, No. 44 C., Public Works Department, communicated with the Proceedings of the Board of Revenue, dated 25th January 1894, Mis. No. 337, I have the honour to state that the difference of Rs. 536 between the receipts in the Wandiwash Telegraph office and the expenditure for maintaining the same is heavy; but the advantage in administration to all departments is great. Wandiwash is an out-of-the-way corner difficult of access, and tappal is slow. I would recommend the retention of the line. The taluk is the scene of very large irrigation operations and it is most desirable in case of emergency that the Revenue and Public Works Department authorities should be able to communicate rapidly with the subordinates on the spot.

	RS.
Amount of working charges	980
Receipts	444
	536

Reference thereon, dated 10th February 1894.

The Collector is requested to return the memorandum of the Public Works Department forwarded to him with Board's Proceedings, dated 25th January 1894, Mis. No. 337.

Read—the following letter from the same officer, 21st Feb. 1894, No. 833 Rev. Gl. :—

With reference to Board's reference on Sub-Register No. 383, dated 10th February 1894, I have the honour to return herewith the memorandum of the Public Works Department received with the Board's Proceedings, dated 25th January 1894, Mis. No. 337.

Resolution—dated 27th February 1894, Mis. No. 1027.

Submitted to Government with reference to its endorsement, dated 18th January 1894, No. 110 R., on the memorandum of the Public Works Department, dated 9th January 1894, No. 44 C.

2. The Board supports the Collector's recommendation.

(A true Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

Mis. No. 972, Revenue.

Transferred to the Public Works Department.

(Signed) C. A. GALTON,
Secretary to Government.

FORT ST. GEORGE,
6th March 1894.

ORDER—dated 20th March 1894, No. 786 W., Public Works.

His Excellency the Governor in Council is prepared to guarantee, for a period of ten years, to make good to the Telegraph Department any sum by which the telegraph share of the receipts from the despatch of messages from Wandiwash falls short of Rs. 980 per annum. The Director-General of Telegraphs will be informed accordingly.

[Here enter No. 787 W., dated 20th March 1894.]

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, IV Circle.
" Examiner, Public Works Accounts.
" Revenue Department.
" Financial Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 20th.

Recd. *Encl.*

G.O., 20th Mar. 1894, No. 786 W.

MARCH.

Telegraph Office at Wandiwash

Orders guaranteeing to make good to the Telegraph Department any sum by which the telegraph share of the receipts from the despatch of messages from the — falls short of Rs. 980 per annum.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

LETTER—from

Colonel J. PENNYCUICK, R.E.,
Secretary to the Government of Madras,
Public Works Department,

To

THE DIRECTOR-GENERAL OF TELEGRAPHS,
CALCUTTA.

SIR,

With reference to your letter No. 6375, dated 11th December 1893, I am directed to forward a copy of the Proceedings of this Government No. 786 W., dated 20th March 1894, and to state that His Excellency the Governor in Council is willing to guarantee, for a period of ten years, to make good to the Telegraph Department any sum by which the telegraph share of the receipts from the despatch of messages from Wandiwash falls short of Rs. 980 per annum.

I have the honour to be,
Sir,
Your most obedient servant,

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

FORT ST. GEORGE,
20th March 1894.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Iated March, 20th.

Recd. *Encl.*

20th March 1894, No. 787 W.

MARCH.

Telegraph Office at Wandiwash

Forwarding copy of Proceedings guaranteeing, for a period of ten years, to make good to the Telegraph Department any sum by which the telegraph share of the receipts from the despatch of messages from the — falls short of Rs. 980 per annum.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper:—

From the Honorable Mr. WARE AUSTIN, I.C.S., Chairman, Harbour Trust Board, to the Chief Secretary to Government, Marine Department, dated Madras, 16th February 1894, No. 3890.

I have the honour to submit herewith, for the information of Government, report upon the progress of reconstruction of the Harbour during the quarter 1st October to 31st December 1893, together with the statements and tracings referred to by the Board's Engineer; also statements of goods imported and exported for the quarter and for the nine months commencing 1st April 1893 compared with the corresponding periods in the previous year; statement of cash receipts and charges and comparative statement showing the increases and decreases of receipts and charges for the nine months as against the corresponding period in 1892.

2. Referring to the returns of goods imported and exported, it is to be observed that the following are the principal items in which variation has to be recorded.

3. *Imports from Foreign Ports—Increase.*—Boilers 20, crockery and glassware 1,654 packages, coal 6,330 tons, copper 6,197 ingots, dynamite 2,993 cases, hardware 2,080 packages, iron 694 tons, kerosine oil 46,117 cases and 3,066 tons, nails 4,258 kegs, piece-goods 5,985 packages, twist 1,915 bales, paper 687 bales, steel 5,342 bundles and bars, sundries 19,414 packages, sugar 624 bags, spelter 3,854 cakes, tin-plates 2,523 boxes, window-glass 2,606 cases.

4. *Decrease.*—Beer 1,237 cases, 149 barrels, 2,298 hogsheads, candles 3,893 cases, provisions 1,090 cases, cast iron 355 packages, coke 101 tons, crackers 514 cases, corrugated iron 538 packages, gunpowder 890 packages, oil and turpentine 2,831 drums, wines and spirits 6,884 casks and cases.

5. *Imports from Coast Ports* show a healthy activity, the principal variations being an *increase* of 34,454 bags of grain and peas, coal 9,198 tons, and 2,000 bales skins; and a *decrease* of 38,713 bags of paddy, 65,629 bags of rice, 8,570 bags seeds, 3,764 bales hides.

6. *Exports to Foreign Ports—Increase.*—Cotton 29,231 bales, groundnuts 107,630 bags, jaggery 32,489 bags, onions 8,297 bags, poonac 11,475 bags, rice 9,829 bags, seeds 1,374 bags.

Decrease.—Coffee 11,981 bags, twist 3,995 bales, hides (tanned) 9,128 bales, indigo 1,280 chests, skins (tanned) 4,711 bales, tamarind 2,402 bundles.

7. *Exports to Coast Ports—Increase.*—Chillies 5,118 bags, cotton 4,127 bales, myrabolams 1,078 bags, onions 9,616 packages, potatoes 6,466 packages, paddy 6,810 bags, seeds 17,241 bags, sandalwood 2,500 bundles, turmeric 16,695 bags.

Decrease.—Twist 2,670 bales, cement 8,557 casks, groundnuts 1,770 bags, iron 1,998 tons, piece-goods 1,210 packages, poonac 4,891 bags, rice 8,658 bags, redwood 689 tons, tamarind 3,313 bundles.

8. The Madras Railway has imported 23,815 packages more than in the corresponding period in 1892 and the South Indian Railway 4,416 packages less.

9. The variations in imports and exports have on the whole effected the cash collections favorably.

It will be observed from the statement printed at pages 6 and 7 that imports upon the beach and pier show an *increase* of Rs. 12,521, exports Rs. 7,296; cranage has also increased Rs. 8,664.

10. There is a reduction of Rs. 45,000 in the amount received from Government from Port funds.

11. The items of expenditure have been kept well below the corresponding period in the previous year.

12. On the 31st December the Trust had at credit in the Madras Bank Rs. 28,813 cash, and deposited there for safe custody Rs. 10,45,000 4 per cent. Government promissory notes par value, the net cost of which amounted to Rs. 10,50,289. The market value of this paper at Rs. 105, the then current rate, was Rs. 10,97,250, or about Rs. 47,000 more than it had cost.

13. But little progress was made upon the pier heads of the harbour walls during the quarter. Dredging the base at the pier heads took up most of the little time available for work.

14. Unsettled weather necessitated the titan cranes being withdrawn two days earlier than usual, and the Christmas holidays intervened at the end of December.

15. The progress recorded is only 5 feet 4½ inches at the north pier. A similar addition would have been made at the south pier, but that the lewises broke, when a block was being lowered into position, and nothing further could be done until this block was removed, which was found impossible up to the end of the quarter.

16. A cyclone of moderate force was experienced on the 4th and 5th November, but did no damage to the walls of the harbour, although a portion of the temporary work at the north pier head had been left unprotected by the wavebreaker screen; a few of these random blocks rolled forward on to the base, but they have since been secured and removed. The sea inside the harbour during the cyclone was comparatively smooth; catamarans and boats could get about without much difficulty. A few cargo lighters of 10 to 12 tons capacity each broke from their moorings and came ashore, owing more to the defective condition of their chains and anchors rather than to the sea caused by the cyclone. One lighter, heavily laden with rails, sunk and broke up, the others were but little injured and have all since been repaired.

17. The British India Steamer *Camorta*, the only ship in harbour, was unmoored and piloted to sea by Mr. Corfield, Senior Harbour Master, at the commencement of the cyclone, and the Captain, on his return to port, expressed to the Deputy Conservator his appreciation of the able and seamanlike manner in which his ship had been handled under difficult and trying circumstances.

18. The protective rubble revetment north of the harbour did not sustain much damage from the cyclone, a slight settlement at one place only being observed.

19. The erosion to the north of the extended revetment was filled in by the cyclone, cut away again in part owing to a heavy sea from the south-east at the termination of the storm, and by the end of December high-water mark had advanced seaward and recovered foreshore to the extent of 190 feet, thus removing all present danger of further erosion at this point, until the current brought by next south-west monsoon, which sets to the north up the coast, has again, assisted by the surf-waves, attacked the end of the revetment and again eroded the beach. It is to be observed that so far the erosion of unprotected foreshore at the greater distance from the harbour appears to be on a smaller scale than was the case when the protecting revetment ended further south.

20. The foreshore south of the harbour has receded as is usual during the north-east monsoon, but the erosion this year has been greater than for some years past. The Board's Engineer reports that this may be the commencement of a complete change in the whole coast line; but I would observe, on the other hand, it may be due merely to a greater eroding force—the cyclone—being brought to bear upon the unprotected sandy foreshore than it has been subjected to of late years, during which there not only have been no cyclones, but the force of the north-east monsoons themselves has been below that ordinarily experienced. Whatever may be the cause of the exceptional extent of the erosion south of the harbour during the quarter under review, the extent of sand accreted to the south is now so extensive that ample warning must be given before the Government buildings and Mercantile offices along the beach are in any way endangered.

21. It may here be remarked that when erecting the two 10 and 5 ton cranes opposite the Old High Court buildings some years ago, the rubble of DeHaviland's sea wall, referred to in the Engineer's report, was found intact at that spot.

22. The Engineer has recorded his opinion, based on soundings taken, that there has been no silting inside of the harbour, but merely a slight accumulation of sand, which has found its way in through crevices in the south arm, at whatever point surf action held the sand in suspension, as the foreshore advanced or receded, according to the direction of the monsoon. This has formed a bank alongside the south arm inside of the harbour, and so long as this does not in the future assume too great dimensions, it is a question whether it is not rather an advantage than otherwise tending to strengthen and support the south wall. If at any time it is considered that this bank threatens to encroach unduly upon the anchorage area within the harbour, there should be little, if any, difficulty in either dredging or removing it with a sand-pump.

23. The Deputy Port Conservator does not concur in the Engineer's opinion. The question whether the harbour has or has not silted is still under inquiry and is receiving the careful attention of the Trustees.

ENCLOSURES.

STATEMENT of Receipts and Charges from 1st April to 31st December 1893.

	RS. A. P.	RS. A. P.	RS. A. P.
Opening balance—			
Government securities (par value Rs. 8,00,000)	...	7,93,157 0 10	
1. Cash in the Bank of Madras ...	3,71,724 13 1		
2. General cash in office	469 14 8		
3. Advance for contingencies ...	500 0 0		
		3,72,694 11 9	
			11,65,851 12 7

Receipts.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
I. Contribution from Port funds ...	...			...			20,000	0	0
II. Beach imports: dues under section 45 (a) I (i) (ii) (iii)	1,12,005	6	1						
Pier do. do. do. ...	44,710	10	8						
Beach exports: do. do. ...	22,172	13	4						
Pier do. do. do. ...	32,840	7	3						
Wharfage: do. do. II	5,280	0	0						
Cranage: do. do. III	30,210	13	2						
Storage: do. do. IV	1,779	5	8						
Demurrage: do. do. V	...								
Dues for entry of vehicles under section 45 (c) VI	9,197	7	0						
Provisions: dues on, under section 45 (a) I (i)	434	0	6						
Rent of properties	851	15	3						
Water: charge for, delivered at pier head	3,188	4	0						
Penalties under section 84	...								
Sundries	2,369	7	0						
				2,65,040	9	11			
III. Porterage under sec. 45 (a) I (iv)—									
Beach	44,527	11	2						
Pier	24,350	14	6						
Miscellaneous	1,406	0	9						
				70,284	10	5			
							3,35,325	4	4
IV. Interest realized on Government of India 4 per cent. promissory notes	...			...			20,565	0	3
Law charges recovered by the Trust in the High Court suit brought by the Trustees of Patcheappah's Charities	...			...			1,937	9	0
Amount refunded from Construction funds in repayment of advances made from time to time from Revenue from 1st April to 31st December 1893	...			...			92,000	0	0
Total ...	...			...			16,35,679	10	2

Charges.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
I. Interest (under section 30) ...	...			2,18,477	13	7			
II. Repayment of loan for construction of harbour under section 31 ...	...			1,00,000	0	0			
							3,18,477	13	7
III. Refunds	...			1,703	14	5			
IV. Establishment, &c.—									
1. Chairman's salary	3,600	0	0						
2. Secretary's do.	8,500	4	9						
3. Correspondence department ...	2,781	4	0						
4. Accounts department ...	4,698	15	1						
5. Cash department	3,357	9	8						
6. Traffic department (Shore staff).	19,084	4	7						
7. Preventive service	9,089	6	0						
8. Do. boatmen ...	875	13	4						
9. Exchange compensation allowance	...								
10. Contribution to Government for pensions	369	0	4						
11. Contribution to Provident fund.	73	12	5						
12. Fees to Trustees	4,860	0	0						
				57,290	6	2			

Charges—cont.			
V. Contingencies—	RS. A. P.	RS. A. P.	RS. A. P.
(*a*) Subject to regular audit—			
Postage	81 9 10		
Receipt stamps	145 5 0		
Telegrams	8 1 0		
Furniture	210 8 0		
Fees for audit	...		
Law charges	1,222 14 0		
Stationery and printing ...	1,395 12 4		
Advertisement charges ..	393 0 0		
Uniform for Preventive service, &c.	1,318 8 0		
		4,775 10 2	
(*b*) Admissible without detailed audit—			
Overtime fees to establishment.	3,447 9 8		
Do. to Preventive service and boatmen ...	2,102 12 0		
Miscellaneous	4,798 1 11		
		10,348 7 7	
VI. Petty construction and repairs—			
New works	60 14 6		
Repairs	9,245 8 8		
Tools and plant	711 3 6		
		10,017 10 8	
			84,136 1 0
VII. Porterage—			
1. Coolies, Beach	30,142 10 7		
2. Do. Pier	11,117 14 11		
3. Do. Custom-house	7,157 14 5		
4. Madras Railway Company ...	274 1 0		
5. South Indian Railway Company.	69 9 8		
6. Coasting cargo	813 10 9		
7. Boat hire	6 0 0		
8. Engine charges	862 3 10		
9. Steam crane charges	1,554 0 5		
10. Refunds	656 3 5		
11. Claims for losses and damage ...	318 8 10		
12. Provident fund—			
Deductions from coolies' wages	331 4 0		
Contributions by the Trust ...	674 4 6		
		53,978 6 4	
VIII. Contingencies—			
(*a*) Subject to regular audit—			
Postage	...		
Receipt stamps	11 7 0		
Telegrams	...		
Furniture	106 8 0		
Tarpaulins	1,400 13 0		
Law charges	...		
Stationery and printing ...	390 2 1		
Advertisement charges ...	...		
Lighting pier and yards ...	1,245 13 3		
		3,154 11 4	
(*b*) Admissible without detailed audit— Miscellaneous	...	2,048 15 2	
			59,182 0 10
XI. Advances to construction account ...	...	...	92,000 0 0
Total Expenditure ...	...	...	5,53,795 15 5
Balance on the 31st December 1893—			
Government securities (par value Rs. 10,45,000)	...	10,50,288 10 10	
Cash in the Bank of Madras ...	28,813 1 7		
General cash in office	2,281 14 4		
Advance for contingencies	500 0 0		
		31,594 15 11	
			10,81,883 10 9
Total ...	...	...	16,35,679 10 2

MADRAS,
15th January 1894.

H. E. HOPE-ROSS,
Chief Accountant, Harbour Trust.

COMPARATIVE statement of receipts and charges of the Madras Harbour Trust, under Act II of 1886, for nine months ending 31st December 1892 and 1893.

Items.	Actuals from 1st April to 31st Dec. 1892.	Actuals from 1st April to 31st Dec. 1893.	Plus or Minus.
	RS.	RS.	RS.
Revenue Account.			
Opening balance	11,45,648	11,65,852	+ 20,204
Receipts.			
Contribution from Port funds	65,000	20,000	— 45,000
Beach imports: dues under sec. 45 (a) (i) (ii) (iii).	1,00,019	1,12,005	+ 11,987
Pier do. do. do. ...	44,177	44,711	+ 534
Beach exports: do. do. ...	15,730	22,173	+ 6,443
Pier do. do. do. ...	31,987	32,841	+ 853
Wharfage: do. II ...	5,376	5,280	— 96
Cranage: do. III ...	21,547	30,211	+ 8,664
Storage: do. IV ...	1,533	1,779	+ 246
Demurrage: do. V ...	...	...	...
Dues for entry of vehicles under sec. 45 (c) VI ...	6,746	9,197	+ 2,451
Provisions: dues on, under sec. 45 (a) I (i) ...	455	434	— 21
Rent of properties	1,030	852	— 178
Water: charge for, delivered at pier head ...	2,741	3,188	+ 447
Penalties under section 84	...	...	...
Sundries	1,017	4,307	+ * 3,290
Porterage under Section 45 (a) I (iv).			
Beach	37,823	44,528	+ 6,705
Pier	23,279	24,351	+ 1,072
Miscellaneous	2,551	1,406	— 1,145
Interest realised on Government of India 4 per cent. promissory notes.	16,236	20,565	+ 4,329
Total ...	3,77,247	3,77,828	...
Total including the opening balance ...	15,22,895	15,43,680	...
Charges.			
Interest paid to Government under section 30 ...	1,87,039	2,18,478	+ 31,439
Repayment of loan for construction of harbour under section 31	1,00,000	1,00,000	...
Refunds	2,324	1,704	— 620
Establishment.			
Chairman's salary	4,000	3,600	— 400
Secretary's do.	7,750	8,500	+ 750
Correspondence department	2,910	2,781	— 129
Accounts department	5,035	4,699	— 336
Cash department	3,368	3,358	— 10
Traffic department (Shore staff)	21,042	19,084	— 1,958
Preventive service	10,353	9,089	— 1,264
Do. boatmen	970	876	— 94
Exchange compensation allowance	...	...	...
Contribution to Government for pensions ...	536	369	— 167
Do. to Provident fund	86	74	— 12
Fees to Trustees	4,650	4,860	+ 210
Contingencies.			
(a) Subject to regular audit—			
Postage	48	82	+ 34
Receipt stamps	138	145	+ 7
Telegrams	...	8	+ 8

* Includes Rs. 1,938 law charges recovered from the Trustees of Patcheappah's Charities.

Comparative statement of receipts and charges of the Madras Harbour Trust, &c.—*cont.*

Items.	Actuals from 1st April to 31st Dec. 1892.	Actuals from 1st April to 31st Dec. 1893.	Plus or Minus.
Contingencies—cont.	RS.	RS.	RS.
(*a*) Subject to regular audit—*cont.*			
Furniture	457	210	— 247
Fees for audit	...	...	...
Law charges	87	1,223	+ 1,136
Stationery and printing	2,052	1,396	— 656
Advertisement charges	2	393	+ 391
Uniform for Preventive service, &c.	1,392	1,318	— 74
(*b*) Admissible without detailed audit—			
Overtime fees to establishment	3,032	3,448	+ 416
Do to Preventive service and boatmen	2,055	2,103	+ 48
Miscellaneous	3,027	4,798	+ 1,771
Petty Construction and Repairs.			
New works	10,854	61	— 10,793
Repairs	14,176	9,246	— 4,930
Tools and plant	...	711	+ 711
Porterage.			
Coolies, Beach	24,176	30,143	+ 5,967
Do. Pier	9,517	11,118	+ 1,601
Do. Custom-house	6,908	7,158	+ 250
Madras Railway Company	588	274	— 314
South Indian Railway Company	178	70	— 108
Coasting cargo	680	814	+ 134
Boat-hire	1,420	6	— 1,414
Engine charges	1,260	862	— 398
Steam crane charges	2,075	1,554	— 521
Refunds	442	656	+ 214
Claims for losses and damage	575	319	— 256
Provident Fund	...	...	...
Deductions from coolies' wages	...	331	+ 331
Contribution by the Trust	741	674	— 67
Contingencies.			
(*a*) Subject to regular audit—			
Postage	...	...	...
Receipt stamps	9	11	+ 2
Telegrams	...	...	...
Furniture	36	106	+ 70
Tarpaulins	152	1,401	+ 1,249
Law charges	26	...	— 26
Stationery and printing	412	390	— 22
Advertisement charges	...	...	...
Lighting pier and yards	1,180	1,246	+ 66
(*b*) Admissible without detailed audit—			
Miscellaneous	1,428	2,049	+ 621
Total ...	4,39,186	4,61,796	...

(Signed) H. E. HOPE-ROSS,
Chief Accountant, Harbour Trust.

REPORT of Progress on the Madras Harbour Works for the quarter ending 31st December 1893.

Accompanying this report are the following plans and statements :—

No. 34 (*a*).—A plan of the harbour to a scale of 200 feet to an inch showing in red the position and quantity of work done during the quarter. The contours in half fathoms shown on

this plan outside the harbour are those of the last complete Marine survey of 1889 and the contours inside the harbour are from the latest survey of 1893.

The positions of the high water marks of the 31st December 1893 and that of the previous twelve months, both to the north of the revetment and the south of the harbour, are shown for comparison.

No. 34 (*b*).—A revised plan showing in detail the advance made during the quarter at the pier heads as now being constructed and the positions of the caissons for completing both piers of the harbour, with an eastern entrance of 520 feet.

No. 35 (*c*).—A statement comparing the expenditure on different sub-heads of work up to the end of the quarter with the provisions of the sanctioned estimate.

No. 35 (*d*).—A statement showing work done under different sub-heads and particulars of cement received and issued.

2. The various heads of work, &c., throughout the Harbour works are reported on as follows.

3. *General.*—The quarter under review—October, November and December—is one in which the least work at sea is possible owing to the setting in of the north-east monsoon from 15th October by which date all the titan cranes should be withdrawn to shore for security; but owing to the weather looking suspicious earlier than usual, the cranes were hurried on shore on the 13th October 1893.

4. *North Pier superstructure.*—Under these circumstances, the total available working days at the north pier in the quarter were reduced to nine working days' when the crane was able to work at dredging and block setting; and in this short time a depth of 9 feet of rubble base was dredged and 24 superstructure blocks were set, completing the last of the six temporary courses and adding a length of 5′ 4½″ of pier work built, which brought up the total length of the north pier to 3,796′.3″ inclusive of the six temporary courses to be raised next quarter.

5. On shore, all attention was turned to fitting the all-round titan crane with the four new solid steel travelling wheels, and I am happy to report the work was completed during the quarter and the crane again in working order.

6. The caisson for the north pier head was erected to a height of 23 feet and made water-tight inside the small basin built for the purpose, which was pumped dry by the No. 7 pulsometer provided for the purpose.

7. The arms protecting this small dock from the surf, during the building of the caisson, were temporarily extended until a sufficient depth of water was obtained, and on Monday the 15th January the caisson was successfully launched through the surf and towed to the north arm, where it will be charged with concrete and built to the full height of 53 feet and set in position early in March or as soon as the work at the pier head can be made ready to receive it, which is now solely dependent upon the quietness of the sea during February and March.

8. *Wave-breaker.*—The portion of the temporary work at the pier head reported left unprotected during the monsoon, and although it had to stand a fairly heavy sea, did not move and no damage was done; a few of the wave-breaker blocks, due to the great depth at this point, rolled forward, and beyond the trouble and delay of a few days' work in slinging these blocks, the preparations so far made for receiving the caisson have remained undisturbed, which all tend towards the successful setting of the caisson if the sea will remain calm.

9. *South Pier.*—At the south pier fair progress was made during the 10 working days available in the quarter, and all dredging down to the required depth was completed and two of the lower blocks set in position, when for the first time since the works started, and for some unknown reason, both the lewises lowering the third bottom block parted, dropping the block out of position and blocking up the lewis holes, so that new lewises could not be used. This accident stopped all further work for the season, or 12 hours later the course would have been brought up above water-level and an advance of 5′ 4½″ recorded, instead of which no advance of permanent work can be recorded until this block is secured and set aright next season, which was impossible for want of time and rough sea at the close of the quarter ending 31st December 1893.

10. *Protective works north of Harbour.*—The line of revetment to the north of the harbour has shown slight further settlement near Carlton House, and at the extreme north end of the new revetment the bank of stone has flattened out. The bay forming up to the end of October suddenly ceased further scouring and by the end of December 1893 had again accumulated sand, carrying the high water mark 190′ eastwards earlier than usual, which has put all threatened land and cultivation clear of danger by erosion until next September.

11. *Foreshore south of Harbour.*—The threatened rapid advance of sand outside the south arm has this quarter shown a marked change on former records and as compared with the total advance made during the 12 months ending September 1893, which advance measured 120′.

12. The high water mark has since receded 180′ near the pier and 200 feet a short distance from the arm, and this may be the commencement of a complete change in the whole coast line about to take place as it did many years ago when the high water mark advanced for years, and then for no known reason steadily encroached again upon Madras until DeHavilland's wall had to be built, which was the means of saving the beach road and its buildings.

13. *Sea bottom within the Harbour.*—The soundings taken within the harbour show no change due to silt, but the sand, which found its way through the south arm in past years, has been thrown up, which has advanced the high water mark. This action has apparently now ceased with the reconstructed piers and there is now only a general shifting of sand from side to side of the harbour according to the monsoon, only advancing and receding the high water mark at each side of the harbour.

For instance, in the quarter under review, due to the north-east monsoon, the high water line at the south half of the harbour has receded 100 feet from June to December 1893, while at the north half the high water line has advanced 25 feet and further since, and from observations I have made from time to time, this movement takes place as far down as 2 and 2½ fathoms but is not permanent.

14. *Summary of Progress.*—The following is the summary of the progress made in the harbour works during the quarter under review ;—

PROGRESS STATEMENT No. 35. (*d*).

MADRAS HARBOUR WORKS.

STATEMENT showing progress during quarter ending 31st December 1893 as shown on accompanying tracings No. 34 (*a*) and 34 (*b*).

NOTE.—The figures in block type denote for comparison progress and quantity of work done in the quarter ending 31st December 1892.

No. of item.	Particulars and quantity of work, &c.	Sub-heads of work.	North Pier. Rubble base.	North Pier. Superstructure.	North Pier. Wave-breaker.	North Pier. Concrete capping.	North Pier. Base protection.	South Pier. Rubble base.	South Pier. Superstructure.	South Pier. Wave-breaker.	South Pier. Concrete capping.	South Pier. Base protection.	Pallâvaram quarries outturn.	Concrete block-making.	Railway Lines. At works.	Railway Lines. At quarries.	Railway Lines. Sand line.	Railway Lines. Beach improvements.	Protective works.	Total expenditure during the quarter.
		Column.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Rubble stone deposited from boats ..	Tons.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2	Do. do. from wagons ..	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3	Total quantity rubble stone received on works	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	Do. blasted chips do. ..	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5	Do. Large stones do. ..	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6	Concrete blocks—set by divers ..	No.	..	**23** 24	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	..
7	Do. deposited in wave-breaker.	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8	Do. made for superstructure ..	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	Do. do. wave-breaker.	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10	Wrought iron cramp fixed in position..	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11	Total outturn of concrete	C. yds.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12	Advance or progress of completed superstructure	Ry. ft.	..	**5-4½″** 5-4½″	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13	Rubble base protected with concrete ..	,,	..	..	..	..	**46** 125	..	..	..	..	..	..	..	..	..	..	..	..	..
14	Metre gauge, 40 lb. per yard, laid new.	,,	..	..	..	..	..	..	..	..	..	..	1,042	..	..	..	..	..	..	..
15	Do. do. relaid or renewed.	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16	Do. do. taken up.	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17	Broad gauge, 50 lb. per yard, laid new.	,,	..	..	..	..	..	..	..	..	..	..	3,266	..	..	..	..	..	..	..
18	Do. do. relaid or renewed.	,,	..	802	..	..	..	..	1,250	..	..	..	..	..	..	..	..	..	..	..
19	Do. do. taken up ..	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20	Titan gauge, 75 lb. per yard, laid new.	,,	..	415	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21	Do. do. relaid or renewed.	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22	Do. do. taken up ..	,,	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23	....		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24	Approximate expenditure under sub-heads of work	Rs.	..	22,672	..	..	641	..	9,120	..	..	..	3,665	..	..	..	..	..	..	63,098

		TONS.	CWT.	QR.	LB.
Nil casks of cement received on works during quarter ending 31st Dec. 1893, containing ..			*Nil.*		
144¼ do. issued for do. do. do. do.		25	15	1	27
8,620 do. balance in store at end of do. do. do.		1,538	13	0	6

Quantity due on Indents.	TONS.	CWT.	QR.	LB.
Nil.		*Nil.*		

MADRAS,
31st January 1894.

(Signed) A. LEE-POGSON,
Engineer, Harbour Trust Board.

15. *Miscellaneous.*—During the quarter the erection of the Marine Police boat station and stables for the Deputy Commissioner of Police were proceeded with and nearly completed at the close of the quarter.

16. The re-alignment of the Beach line for the Tramway Company was well in hand, and as soon as the platelayer gangs and other labour can be taken of the caisson work, the ground proposed to be given up to the Tramway Company can be made over.

17. The usual repairs and upkeep of all machinery, cranes, railway lines, &c., for the Traffic Department was continued, and no accidents of any nature occurred during the quarter.

Memorandum to accompany statement of progress for the quarter ending 31st December 1893.

	RS.
1. Estimated sum required to complete the works at the commencement of the quarter except establishment, tools and plant and contingent charges	5,12,476
2. Cost of work done during the quarter	36,098
	4,76,378
3. Estimated cost of additional works found necessary during the quarter	...
4. Estimated cost of completing the works from and after the end of quarter	4,76,378

Madras,
31st January 1894.

(Signed) A. LEE-POGSON,
Engineer, Harbour Trust Board.

COMPARISON of expenditure to date with sanctioned estimate for the quarter ending 31st December 1893.

Sub-head of work.	As per estimate sanctioned in Secretary of State's despatch No. 1, dated 7th January 1892.					As executed.					Arrears not paid.	Value of work done up to date, columns 11 and 12.
	Quantity.	Rate.	Per.	Cost.	Total.	Quantity.	Rate.	Expenditure. Total up to end of last quarter.	During the quarter.	Up to date.		
1	2	3	4	5	6	7	8	9	10	11	12	13
		RS. A. P.		RS.	RS.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Expenditure up to 31st Dec. 1884.												
1. Works	..	..	..	55,09,324		..	..	55,09,324 8 10	..	55,09,324 8 10	..	55,09,324 8 10
2. Establishment	..	..	..	5,29,904		..	..	5,29,904 0 0	..	5,29,904 0 0	..	5,29,904 0 0
3. Tools and plant	..	..	..	5,15,262	65,54,490	..	..	5,15,262 6 0	..	5,15,262 6 0	..	5,15,262 6 0
Total ..	..	..	..	..		..	..	65,54,490 14 10	..	65,54,490 14 10	..	65,54,490 14 10
Revised Estimate.												
4. Alteration and extension of block ground .. Proly.	..	..	..	5,892	5,892	..	..	5,892 0 11	..	5,892 0 11	..	5,892 0 11
North Pier.												
5. Ordinary rubble deposited from breakwater .. Tons.	13,930	1 12 0	Ton.	24,378		13,930	1 12 0	24,377 9 0	..	24,377 9 0	..	24,377 9 0
6. Ordinary rubble deposited from boats .. .. ,,	206,896	2 0 5	,,	4,19,218		208,362	2 1 5	4,31,285 13 3	..	4,31,285 13 3	4,085 7 2	4,35,371 4 5
7. Concrete blocks for building .. .. C. yds.	51,320	11 8 0	C.yd	5,90,110		51,144	12 0 4	6,09,693 3 2	5,045 11 10	6,14,738 15 0	..	6,14,738 15 0
8. Setting blocks at commencement of new work .. ,,	2,615	2 1 1	,,	5,415		2,615	2 1 1	5,414 11 2	..	5,414 11 2	..	5,414 11 2
9. Setting blocks from 2,200 to 3,600 feet .. ,,	36,520	2 14 3	,,	1,05,569		36,447	3 1 3	1,12,056 14 8	..	1,12,056 14 8	..	1,12,056 14 8
10. Setting blocks at pier-head ,,	12,185	9 8 11	,,	1,16,424		12,112	10 6 3	1,08,937 7 1	14,470 13 8	1,23,408 4 9	2,441 14 9	1,25,850 3 6
11. Concrete in mass for filling .. .. ,,	263	4 8 3	,,	1,188		263	4 8 3	1,188 0 7	..	1,188 0 7	..	1,188 0 7
12. Wavebreaker blocks .. ,,	288	9 5 7	,,	2,692		288	9 5 7	2,692 0 0	..	2,692 0 0	..	2,692 0 0
13. Wavebreaker concrete blocks .. .. ,,	77,355	10 14 11	,,	8,45,591		67,419	11 6 8	7,69,572 7 8	..	7,69,572 7 8	..	7,69,572 7 8
14. Depositing concrete blocks ,,	77,932	1 0 0	,,	77,928		68,013	1 0 4	68,653 8 3	750 1 5	69,403 9 8	175 9 8	69,579 3 4
15. Concrete in protection to rubble base .. .. ,,	1,986	10 4 1	,,	20,358		1,229	16 14 9	20,150 1 7	642 15 5	20,793 1 0	..	20,793 1 0
16. Cramps, iron .. .. No.	331	9 10 1	Each.	3,188		313	7 11 10	2,422 0 2	..	2,422 0 2	..	2,422 0 2
17. Concrete capping .. C. yds.	16,352	11 3 10	C.yd.	1,83,798		673	19 14 11	11,421 11 7	..	11,421 11 7	..	11,421 11 7
18. Cost of north pier caisson and setting in position and filling same as items 26, 27, 33 and 34 .. ,,	..	..	..	84,750		..	..	21,393 1 7	6,230 3 3	30,623 4 10	3,673 4 6	34,296 9 4
Total for North Pier ..	..	..	..	..	24,80,607	..	..	21,92,258 9 9	27,139 13 7	22,19,398 7 4	10,376 4 1	22,29,774 11 5

South Pier.													
19. Ordinary rubble deposited from boats ..	Tons.	175,078	2 9 0	Ton.	4,49,052		170,774	2 9 10	4,41,668 9 0	..	4,41,668 9 0	4,925 14 8	4,46,594 7 8
20. Large rubble deposited from breakwater ..	,,	8,615	1 12 0	,,	15,076		8,615	1 12 0	15,075 13 0	..	15,075 13 0	..	15,075 13 0
21. Concrete blocks for building	C. yds.	45,066	11 3 1	C.yd.	5,04,510		41,883	11 6 4	4,77,372 13 2	..	4,77,372 13 2	..	4,77,372 13 2
22. Setting blocks at commencement ..	,,	2,556	3 1 6	,,	7,912		2,556	3 1 6	7,911 13 3	..	7,911 13 3	..	7,911 13 8
23. Setting blocks from 2,550 to 3,700 feet ..	,,	30,160	3 7 11	,,	1,05,461		30,160	3 9 8	1,08,704 9 4	..	1,08,704 9 4	..	1,08,704 9 4
24. Setting blocks at pier-head	,,	12,350	11 1 3	,,	1,36,845		9,166	15 11 5	1,32,417 7 7	9,252 4 0	1,41,669 11 7	2,349 9 3	1,44,019 4 10
25. Concrete in mass for filling	,,	602	7 9 1	,,	4,555		602	7 9 1	4,554 14 4	..	4,554 14 4	..	4,554 14 4
26. Concrete in cylindrical pier-head	,,	2,355	15 0 0	,,	35,325		..	..	2,685 5 0	443 4 7	3,128 9 7	698 4 4	3,826 13 11
27. Concrete in filling in between coursed blockwork and caisson ..	,,	184	15 0 0	,,	2,760		..	..	..	..	..	..	..
28. Wavebreaker concrete blocks	,,	47,231	11 1 6	,,	5,24,070		39,492	11 7 2	4,45,911 7 1	..	4,45,911 7 1	..	4,45,911 7 1
29. Depositing concrete blocks	,,	47,714	1 5 8	,,	64,708		39,975	1 6 5	55,147 0 2	750 1 2	55,897 1 4	166 1 10	56,063 3 2
30. Concrete in protection to rubble base ..	,,	1,700	9 10 6	,,	16,420		1,108	13 7 8	14,932 9 1	..	14,932 9 1	..	14,932 9 1
31. Cramps, iron ..	No.	259	11 7 7	Each.	2,972		220	10 10 7	2,334 0 11	11 7 7	2,345 8 6	..	2,345 8 6
32. Concrete capping ..	C. yds.	16,247	11 5 8	C.yd.	1,84,495		669	21 2 4	14,146 0 4	..	14,146 0 4	..	14,146 0 4
33. Iron caisson	No.	1	..	..	18,000		..	..	21,750 6 1	..	21,750 6 1	..	21,750 6 1
34. Preparing base for and setting cylindrical pier-head	,,	..	..	..	28,665	21,00,826	..	..	..	..	..	..	..
Total for South Pier ..		..	..	..	..		..	..	17,44,612 12 4	10,457 1 4	17,55,069 13 8	8,139 14 1	17,63,209 11 9
Extending the Rubble Revetment protecting the Foreshore north of Harbour.													
35. Rubble stone revetment.	Tons.	70,600	2 1 0	Ton.	1,45,613		90,169	1 8 5	1,38,907 2 7	..	1,38,907 2 7	99 8 0	1,39,006 10 7
36. Railway lines ..	..	..	..	..	9,849	1,55,462	..	..	10,914 10 10	..	10,914 10 10	..	10,914 10 10
Total ..		..	..	..	..		..	..	1,49,821 13 5	..	1,49,821 13 5	99 8 0	1,49,921 5 5
37. Tools and plant ..	..	..	..	..	..	6,11,656			6,48,968 8 8	6,861 10 0	6,55,830 3 2	305 8 2	6,56,135 11 4
38. Contingencies ..	..	..	..	..	..	2,17,415			1,90,358 14 10	3,422 10 11	1,93,781 9 9	276 4 9	1,94,057 14 6
39. Establishment ..	..	..	..	..	..	5,34,369			5,39,554 14 7	11,446 0 5	5,51,000 15 0	..	5,51,000 15 0
40. Materials at site (concrete blocks in yards).	C. yds.	..	..	..	..	..	5,992	14 6 5	87,079 3 7	−5,045 11 10	82,033 7 9	4,243 5 1	86,276 12 10

Comparison of expenditure to date with sanctioned estimate for the quarter ending 31st December 1893—*cont.*

Sub-head of work.	As per estimate sanctioned in Secretary of State's despatch No. 1, dated 7th January 1892.					As executed.					Arrears not paid.	Value of work done up to date, columns 11 and 12.
	Quantity.	Rate.	Per.	Cost.	Total.	Quantity.	Rate.	Expenditure. Total up to end of last quarter.	Expenditure. During the quarter.	Expenditure. Up to date.		
1	2	3	4	5	6	7	8	9	10	11	12	13
		RS. A. P.		RS.	RS.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Extending the Rubble Revetment protecting the Foreshore north of Harbour—cont.												
41. Advances to work-people ..	..	..	..	..	..	..	..	34 3 2	..	34 3 2	..	34 3 2
Total of estimate and value of work done	..	..	..	..	61,06,227	..	..	55,58,581 1 3	54,281 8 11	56,12,862 10 2	23,440 12 2	56,36,303 6 4
Deduct probable recoveries due to sales of tools and plant	..	..	..	..	2,77,331	..	..	— 74,065 8 1	— 115 11 11	— 74,181 4 0	..	— 74,181 4 0
Total ..	..	..	..	..	58,28,896	..	..	54,84,515 9 2	54,165 13 0	55,38,681 6 2	23,440 12 2	55,62,122 2 4
Total of revised estimate sanctioned in Secretary of State's despatch, *plus* expenditure before 31st Dec. 1884	..	..	..	..	1,23,83,386	..	..	1,20,39,006 8 0	54,165 13 0	1,20,92,172 5 0	23,440 12 2	1,21,16,613 1 2
Estimated cost of additional works found necessary up to end of last quarter	..	..	..	..	..	..	..	..	..	..	..	..
Estimated cost of additional works found necessary during quarter ending	..	..	..	..	..	..	..	..	..	..	..	..
Total estimated cost for completion of works	..	..	..	..	1,23,83,386	..	..	..	..	..	..	..
Deduct total expenditure as per column 11	..	..	..	..	1,20,93,172	..	..	..	..	..	..	..
Total estimated cost of completing work after quarter ending ..	..	..	..	..	2,90,214	..	..	..	..	..	..	..

		RS. A. P.	
Expenditure up to 31st March 1893 from commencement of works	.. ..	1,19,38,529 4 6	
Do. during current official year from 1st April 1893 to 31st December 1893	..	1,54,643 0 6	Grant for 1893-94, Rs. 2,70,000
Total outlay to 31st December 1893	..	1,20,93,172 5 0	

MADRAS,
8th February 1894.

(Signed) A. LEE-POGSON,
Engineer, Harbour Trust Board.

I.—Statement of goods imported from Foreign Ports.

—	Packages.	For 9 months ending 31st Dec. 1892.	Quarter ending 31st Mar. 1893.	Totals for 1892–93.	Half-year ending 30th Sept. 1893.	Quarter ending 31st Dec. 1893.	Total for 9 months ending 31st Dec. 1893.	Increase or decrease as compared with corresponding period of last year.
Apparel and effects.	Packages ..	795	273	1,068	258	465	723	− 72
Alum	Barrels ..	584	102	686	852	48	900	+ 316
Asphalte, tar and pitch	Casks ..	[illegible]	428	[illegible]	1,619	330	1,949	+ 48
Acids	Cases ..	1,232	176	1,408	1,185	262	1,447	+ 215
Arms and guns ..	,, ..	1,199	12	221	162	52	214	+ 15
Arrack	Casks ..	705	128	833	546	258	804	+ 99
Blankets ..	Bales ..	163	5	168	9	15	24	− 139
Beef and pork ..	Cases ..	..	..	..	..	..	..	..
Bricks	100 ..	401	150	551	1,550	..	1,550	+ 1,149
Beer	Cases ..	6,395	2,315	8,710	3,544	1,614	5,158	− 1,237
	Barrels ..	1,210	497	1,707	487	574	1,061	− 149
	Hogsheads ..	6,255	1,985	8,210	2,309	1,648	3,957	− 2,298
Boiler	No. ..	23	9	32	27	16	43	+ 20
Corks	Bundles ..	45	27	72	16	3	19	− 26
Canvas	Bales ..	131	62	193	455	17	472	+ 341
Candles	Cases ..	24,742	6,275	31,017	13,681	7,168	20,849	− 3,893
Colours	,, ..	2,789	497	3,286	1,658	772	2,430	− 359
Confectionery, provisions and oilmanstores ..	,, ..	17,621	4,468	22,129	9,653	6,378	16,531	− 1,090
Crockery and glassware.	Crates and casks ..	2,645	1,172	3,817	2,828	1,471	4,299	+ 1,654
Chalk	Barrels ..	90	50	140	10	15	25	− 65
Cement	Casks ..	6,713	656	7,369	4,069	2,899	6,968	+ 255
Cast-iron pipes and tubes	Tons ..	1,181	255	1,436	712	114	826	− 355
Camphor ..	Tubs ..	3,290	1,559	4,349	2,987	1,079	4,066	+ 776
Coal	Tons ..	39,042	10,466	49,508	42,486	2,886	45,372	+ 6,330
Coke	,, ..	741	637	778	540	100	640	− 101
Fuel	,, ..	..	2,953	2,953	..	..	..	..
Crackers	Cases ..	839	1	840	..	325	325	− 514
Copper-plates and tiles	No. ..	344	177	521	2,708	3,833	6,541	+ 6,197
Corrugated iron ..	Packages ..	1,837	676	2,512	299	1,000	1,299	− 538
Dynamite ..	Cases ..	3,935	4,100	8,035	3,344	3,584	6.928	+ 2,993
Earthenware ..	Crates ..	1,516	370	1,886	917	363	1,280	− 236
Fire clay ..	Casks ..	204	68	272	60	..	60	− 144
Flour	Bags and barrels ..	742	79	821	583	194	777	+ 35
Flannel	Bales ..	21	9	30	25	28	53	+ 32
Gunpowder ..	Packages ..	4,095	1,892	5,987	3,105	100	3,205	− 890
Harmonium ..	Cases ..	17	10	27	19	5	24	+ 7
Hardware ..	,, and casks ..	4,305	2,478	6,783	4,322	2,063	6,385	+ 2,080
Hops	Packages ..	44	20	64	31	22	53	+ 9
Iron	Tons ..	13,730	4,199	17,929	11,544	2,880	14,424	+ 694
Iron safes ..	No. ..	136	14	150	52	19	71	− 65
Kerosine-oil ..	Cases ..	1,36,899	114,421	251,320	164,116	18,900	1,83,016	+ 46,117
	Tons ..	..	3,361	3,361	1,518	1,548	3,066	+ 3,066
Lime-water ..	,, ..	..	..	..	..	..	..	..
Malt	Bags ..	395	12	407	13	..	13	− 382
Millinery and haberdashery ..	Cases ..	1,236	330	1,566	570	400	970	− 216
Matches ..	,, ..	6,495	2,630	9,125	4,304	2,249	6,553	+ 58
Machinery ..	Tons ..	2,271	970	3,241	1,506	1,671	3,177	+ 906
Nails	Kegs ..	7,372	3,175	10,547	7,648	3,982	11,630	+ 4,258
Oil and turpentine.	Drums ..	5,948	952	15,500	1,652	1,465	3,117	− 2,831
Piece-goods. Piece-goods	Cases and bales.	36,803	14.748	51,551	30,002	12,786	42,788	+ 5,985
Piece-goods. Twist ..		14,988	3,676	18,664	12,072	4,831	16,903	+ 1,915
Paper	Bales ..	4,006	1,512	5,518	3,769	924	4,693	+ 687
Piano	No. ..	81	18	99	57	30	87	+ 6
Printing types ..	Cases ..	659	68	727	166	79	245	− 414
Pig lead ..	No. ..	917	181	1,098	1,989	94	2,083	+ 166
Paint	Kegs ..	8,625	1,632	10,257	3,384	1,769	5,153	− 3,472
Rattan	Bundles ..	3,352	2,317	5,669	627	1,066	1,693	− 1,659
Soaps	Cases ..	522	448	970	1,332	410	1,742	+ 1,220
Salt	,, ..	249	80	329	48	76	124	− 125
Steel	,, and casks ..	1,747	1,596	3,343	568	192	760	− 987
Steel bundles and bars	No. ..	6,765	3,636	10,401	6,228	2,194	8,422	+ 1,657
Steel hoop ..	Bundles ..	1,189	408	1,597	4,874	..	4,874	+ 3,685
Shovels ..	,, ..	441	58	499	2	..	2	− 439
Sodawater bottles ..	Crates ..	1,424	344	1,768	846	390	1,237	− 188
Sulphur	Casks ..	435	..	435	225	..	225	− 210
Shot	Kegs ..	21	35	56	87	129	216	+ 195
Sundries ..	Packages ..	23,580	10,026	33,606	28,606	14,388	42,994	+ 19,414

I.—Statement of goods imported from Foreign Ports—*cont.*

—	Packages.	For 9 months ending 31st Dec. 1892.	Quarter ending 31st Mar. 1893.	Totals for 1892–93.	Half-year ending 30th Sept. 1893.	Quarter ending 31st Dec. 1893.	Total for 9 months ending 31st Dec. 1893.	Increase or decrease as compared with corresponding period of last year.
Specie	No. ..	664	224	888	364	171	535	— 129
Sugar	Bags ..	1,042	154	1,196	2,616	50	2,666	+ 624
Slates and pencils..	Cases ..	569	279	848	733	238	971	+ 402
Spelter	Cakes ..	5,410	3,376	8,786	6,376	2,888	9,264	+ 3,854
Saw	Cases ..	40	8	48	48	16	64	+ 24
Twine and rope ..	Bales and coils ..	430	25	455	400	14	414	— 16
Tin plates ..	Boxes ..	2,311	2,338	4,649	3,640	1,194	4,834	+ 2,523
Wine and spirits.	Cases ..	32,746	11,993	44,739	18,235	7,746	25,981	— 6,765
	Casks ..	470	188	658	232	119	351	— 119
	Puncheons ..	495	238	733	417	459	876	+ 381
Window glasses ..	Cases ..	7,063	4,937	12,000	9,156	513	9,669	+ 2,606
White and red lead.	Kegs ..	676	275	951	283	261	544	— 132
Yellow metal ..	Cases ..	2,037	1,324	3,361	1,819	495	2,314	+ 277
Zinc sheets ..	Packages ..	1,208	482	1,690	558	455	1,013	— 195
Horses	No. ..	636	323	959	313	338	651	+ 15
Ponies	,, ..	88	24	112	127	14	141	+ 53
Cows	,, ..	11	4	15	3	3	6	— 5
Dogs	,, ..	3	11	14	..	..	..	— 3
Elephants ..	,, ..	..	7	7	6	..	6	+ 6
Two-wheeled carriage	..	3	..	8	2	..	9	+ 6

II.—Statement of stores imported by the Madras Railway Company.

—	Packages.	For 9 months ending 31st Dec. 1892.	Quarter ending 31st Mar. 1893.	Totals for 1892–93.	Half-year ending 30th Sept. 1893.	Quarter ending 31st Dec. 1893.	Total for 9 months ending 31st Dec. 1893.	Increase or decrease as compared with corresponding period of last year.
Stores ..	Packages ..	22,833	49,601	72,434	40,342	6,306	46,648	+ 23,815
	Tons ..	499	..	499	6	150	156	— 343
Fuel	,, ..	..	..	..	..	..	..	..
Coke	,, ..	141	403	544	628	..	628	+ 487
Coal	,, ..	..	300	300	..	..	..	..
Timber ..	,, ..	684	1,399	2,083	..	..	..	— 684
Fire brick ..	100 ..	98	232	330	..	..	..	— 98

III.—Statement of stores imported by the South Indian Railway Company.

—	Packages.	For 9 months ending 31st Dec. 1892.	Quarter ending 31st Mar. 1893.	Totals for 1892–93.	Half-year ending 30th Sept. 1893.	Quarter ending 31st Dec. 1893.	Total for 9 months ending 31st Dec. 1893.	Increase or decrease as compared with corresponding period of last year.
Stores ..	Packages ..	14,860	7,311	22,171	6,539	3,905	10,444	— 4,416
	Tons ..	..	..	..	22	..	22	+ 22
Fuel	,, ..	..	..	..	..	..	..	..
Coke	,, ..	..	..	..	..	..	..	..
Coal	,, ..	..	..	..	..	..	..	..
Timber	,, ..	..	..	..	..	..	..	..
Boiler	No. ..	5	7	12	10	..	10	+ 5

IV.—Statement of goods imported from Coast Ports.

—	Packages.	For 9 months ending 31st Dec. 1892.	Quarter ending 31st Mar. 1893.	Totals for 1892–93.	Half-year ending 30th Sept. 1893.	Quarter ending 31st Dec. 1893.	Total for 9 months ending 31st Dec. 1893.	Increase or decrease as compared with corresponding period of last year.
Apparel and effects.	Packages ..	238	105	343	196	70	266	+ 28
Alum	Barrels ..	187	..	187	7	..	7	— 180
Acids	Cases ..	33	92	125	202	47	249	+ 216
Animals	No. ..	10	..	10	..	..	..	— 10
Arms and guns ..	Cases ..	10	2	12	4	2	6	— 4
Boilers	No. ..	..	..	..	..	..	..	..
Bricks and tiles ..	100 ..	57	..	57	517	70	587	+ 530
Coffee	Bags ..	475	120	595	480	33	513	+ 48
Candles	Cases ..	..	..	..	2	5	7	+ 7
Colours	,, ..	1,406	125	1,531	1,315	115	1,430	+ 26
Crockery and glassware	,, ..	291	175	466	202	111	313	+ 22
Coal	Tons ..	6,277	7,515	13,792	8,355	7,120	15,475	+ 9,198
Coke	,, ..	..	..	..	..	..	..	..
Carpets	Bales ..	67	27	94	46	27	73	+ 6
Camphor and benjamin	Tubs ..	1,100	206	1,306	344	39	383	— 717
Copra	Bags ..	..	..	..	..	..	..	..
Crackers ..	Cases ..	..	..	..	..	..	..	..
Copper	,, ..	908	28	936	558	..	558	— 350
Do. ..	Tiles and ingots ..	421	..	421	1,411	769	2,180	+ 759
Cutch and lac ..	Packages ..	2,634	557	3,191	2,093	761	2,854	+ 220
Cocoanuts ..	No. ..	..	415	415	2,023	..	2,023	+ 2,023
Earthenware ..	Crates ..	2,920	21	2,941	390	..	390	— 2,530
Do. ..	Pipes ..	3,525	2,790	6,315	936	14	950	— 2,575
Firewood ..	Tons ..	..	..	..	..	..	..	..
Flour	Bags and barrels ..	8,724	2,958	11,682	5,969	2,775	8,744	+ 120
Gunnies ..	Bales ..	3,502	6,159	9,661	5,306	2,053	7,359	+ 3,857
Gram and peas, &c.	Bags ..	295,649	84,496	380,145	202,075	128,028	330,103	+ 34,454
Garlic	,, ..	1,215	..	1,215	4,027	1,465	5,492	+ 4,277
Hardware ..	Cases ..	523	674	1,197	744	571	1,315	+ 792
Horns	Bundles ..	794	186	980	209	116	325	— 469
Hides	Bales ..	7,795	1,744	9,539	2,664	1,367	4,031	— 3,764
Iron	Tons ..	193	100	293	67	39	106	— 87
Iron-safes ..	No. ..	23	15	38	14	2	16	+ 7
Kerosine-oil ..	Cases ..	..	..	..	500	..	500	+ 500
Leaves	Bundles ..	3,325	417	3,742	3,919	716	4,635	+ 1,310
Liquor	Cases ..	..	..	..	1,185	360	1,545	+ 1,545
Machinery ..	Tons ..	58	21	79	16	15	31	— 27
Millinery and haberdashery ..	Cases ..	149	96	245	65	28	93	— 56
Oil and turpentine.	Drums ..	4,240	2,129	6,369	3,464	679	4,143	— 97
Paddy	Bags ..	52,820	23,160	75,980	14,061	46	14,107	— 38,713
Piece-goods ..	Cases and bales ..	3,069	1,687	4,756	2,117	563	2,680	— 389
Paper	Bales ..	3,322	1,576	4,898	3,858	1,115	4,973	+ 1,651
Paint	Kegs ..	379	304	683	128	56	184	— 195
Piano	No. ..	9	3	12	2	2	4	— 5
Rice	Bags ..	148,033	57,143	205,176	48,559	33,845	82,404	— 65,629
Rose-water ..	Cases ..	1,550	265	1,815	652	349	1,001	— 549
Seeds	Bags ..	19,541	6,206	25,747	8,959	2,012	10,971	— 8,570
Skins	Bales ..	3,084	1,968	5,052	3,174	1,910	5,084	+ 2,000
Silk	,, ..	627	72	699	211	40	251	— 376
Sandalwood ..	Bundles ..	38	83	121	32	2	34	— 4
Sugar	Bags ..	575	291	866	675	248	923	— 348
Specie	No. ..	81	109	190	26	21	47	— 34
Sundries ..	Packages ..	35,814	11,323	47,137	16,671	13,614	30,285	— 5,529
Soap	Cases ..	23	17	40	30	16	46	+ 23
Sulphur ..	Casks ..	471	73	544	249	71	320	— 151
Spice	Packages ..	563	177	740	340	247	587	+ 24
Sodawater bottles..	Crates ..	..	..	..	4	228	232	+ 232
Twine and rope ..	Bales and coils ..	543	232	775	909	58	967	+ 424
Tin plates ..	Boxes ..	685	227	912	462	189	651	— 34
Twist	Bales ..	977	170	1,147	673	292	965	— 12
Turmeric ..	Bags ..	3,078	1,269	4,977	2,821	848	3,669	+ 591
Timber	Tons ..	7,220	3,375	10,595	6,921	2,770	9,691	+ 2,471
Tea	Cases ..	3,397	14	3,411	37	..	37	— 3,360
Tamarind ..	Bundles ..	..	..	..	72	16	88	+ 88
Yellow metal ..	Cases ..	497	45	542	1,074	4	1,078	+ 581
Horses	No. ..	8	7	15	..	8	8	..
Two-wheeled carriages	,, ..	2	2	4	2	1	3	+ 1
Four-wheeled carriages	,, ..	..	3	3	5	..	5	+ 5

V.—Statement of goods exported to Foreign Ports.

—	Packages.	For 9 months ending 31st Dec. 1892.	Quarter ending 31st Mar. 1893.	Totals for 1892–93.	Half-year ending 30th Sept. 1893.	Quarter ending 31st Dec. 1893.	Total for 9 months ending 31st Dec. 1893.	Increase or decrease as compared with corresponding period of last year.
Beer and ale ..	Cases ..	2	..	2	12	*Nil.*	12	+ 10
	Casks ..	7	..	7	..	..	..	— 7
	Hogsheads ..	..	..	..	..	..	..	..
Cinchona bark ..	Bales ..	469	60	529	300	111	411	— 58
Chillies	Bags and bundles ..	9	..	9	145	301	446	+ 437
Cigars	Cases ..	377	179	556	201	168	369	— 8
Coffee	Bags ..	15,599	19,014	34,613	3,517	101	3,618	— 11,981
Cotton	Bales ..	23,321	2,819	26,140	35,641	16,911	52,552	+ 29,231
Do. twist ..	,, ..	5,206	60	5,266	542	669	1,211	— 3,995
Coriander and omum seeds ..	Bags ..	1,520	294	1,814	2,901	2,175	5,076	+ 3,556
Carpets	Bales ..	196	92	288	156	59	215	+ 19
Coal	Tons ..	313	..	313	185	120	305	— 8
Deer horns ..	Packages ..	1,390	179	1,549	385	182	567	— 823
Explosive ..	Cases ..	1	..	1	..	..	..	— 1
Firewood ..	Tons ..	..	..	..	..	..	..	..
Four-wheeled carriages	No. ..	2	..	2	2	1	3	+ 1
Ground-nuts ..	Bags ..	22,802	3,407	26,209	114,060	16,372	130,432	+ 107,630
Gram, peas, &c. ..	,, ..	136	25	161	1,604	35	1,639	+ 1,503
Horns, cow and buffalo ..	Tons ..	22	7	29	13	10	23	+ 1
Hides, tanned ..	Bales and bundles ..	16,694	5,118	21,812	5,310	2,256	7,566	— 9,128
Indigo	Cases and chests ..	16,345	9,588	25,933	7,037	8,028	15,065	— 1,280
Iron	Tons ..	11	..	11	13	..	13	+ 2
Jaggery	Bags ..	20,179	36,493	56,672	48,968	3,700	52,668	+ 32,489
Myrabolams ..	,, ..	91	..	91	563	..	563	+ 472
Miscellaneous ..	Packages ..	21,820	6,727	28,547	10,732	7,188	17,920	— 3,900
Onions	Bags and baskets ..	5,417	200	5,617	8,133	5,581	13,714	+ 8,297
Oil	Casks ..	47	9	56	193	9	202	+ 155
Piece-goods ..	Bales and cases ..	3,896	961	4,857	2,789	2,307	5,096	+ 1,200
Potatoes ..	Bags and baskets ..	272	10	282	824	144	968	+ 696
Poonac	Bags ..	13,891	2,236	16,127	16,641	8,725	25,366	+ 11,475
Piano	No. ..	10	..	10	4	11	15	+ 5
Paddy	Bags ..	5	..	5	22	..	22	+ 7
Rice	,, ..	2,640	589	3,229	6,102	6,367	12,469	+ 9,829
Redwood ..	Tons ..	999	655	1,654	423	8	431	— 568
Seeds, gingelly and castor ..	Bags ..	8,350	4,304	12,654	9,361	363	9,724	+ 1,374
Skins, sheep and goat, tanned ..	Bales ..	24,677	9,386	34,063	13,809	6,157	19,966	— 4,711
Sandalwood ..	Bundles ..	44	286	330	459	239	698	+ 654
Spirits and wine	Cases ..	19	22	41	19	..	19	..
	Casks ..	65	..	65	39	..	39	— 26
	Puncheons ..	..	..	..	..	..	..	..
Sugar	Bags ..	84	77	161	445	409	854	+ 770
Specie	Boxes ..	30	18	48	13	14	27	— 3
Tamarind ..	Bundles ..	3,497	1,834	5,331	710	385	1,095	— 2,402
Turmeric ..	Bags ..	611	330	941	765	372	1,137	+ 526
Tea	Cases ..	1,579	190	1,769	1,060	349	1,409	— 170
Two-wheeled carriages	No. ..	..	..	..	..	2	2	+ 2
Wool	Bales ..	1,106	384	1,470	769	185	954	— 152
Yellow metal ..	Tons ..	100	..	100	117	170	287	+ 187

VI.—Statement of goods exported to Coast Ports.

—	Packages.	For 9 months ending 31st Dec. 1892.	Quarter ending 31st Mar. 1893.	Totals for 1892–93.	Half-year ending 30th Sept. 1893.	Quarter ending 31st Dec. 1893.	Total for 9 months ending 31st Dec. 1893.	Increase or decrease as compared with corresponding period of last year.
Beer and ale ..	Cases ..	225	69	294	156	23	179	— 46
	Casks ..	70	24	94	27	3	30	— 40
	Hogsheads ..	15	26	41	128	9	137	+ 122
Boiler	No. ..	..	..	..	1	..	1	+ 1
Cinchona bark ..	Bales ..	84	..	84	..	..	..	— 84

VI.—Statement of goods exported to Coast Ports—*cont.*

—	Packages.	For 9 months ending 31st Dec. 1892.	Quarter ending 31st Mar. 1893.	Totals for 1892–93.	Half-year ending 30th Sept. 1893.	Quarter ending 31st Dec. 1893.	Total for 9 months ending 31st Dec. 1893.	Increase or decrease as compared with corresponding period of last year.
Chillies ..	Bags and bundles ..	2,670	237	2,907	4,818	2,970	7,788	+ 5,118
Cigars ..	Cases ..	876	260	1,136	311	217	528	— 348
Coffee ..	Bags ..	1,338	111	1,449	305	53	358	— 980
Cotton ..	Bales ..	2,717	1,528	4,245	5,844	1,000	6,844	+ 4,127
Do. twist ..	,, ..	4,857	1,281	6,138	1,540	647	2,187	— 2,670
Coriander and omum seeds	Bags ..	3,125	3,877	7,002	3,180	1,103	4,283	+ 1,158
Cement	Casks ..	8,611	297	8,908	54	..	51	— 8,557
Carpets	Bales ..	39	12	51	23	9	32	— 7
Coal	Tons ..	100	350	450	82	25	107	+ 7
Deer horns ..	Packages ..	101	50	151	49	3	52	— 49
Explosive ..	Cases ..	373	958	1,331	20	12	32	— 341
Eggs	Pots ..	729	396	1,125	414	336	750	+ 21
Firewood ..	Tons ..	..	..	..	..	..	..	..
Four-wheeled carriages	No. ..	19	12	31	14	6	20	+ 1
Ground-nuts ..	Bags ..	10,880	6,959	17,839	8,226	884	9,110	— 1,770
Gram, peas, &c. ..	,, ..	686	540	1,226	204	2	206	— 480
Horns, cow and buffalo ..	Tons ..	208	99	307	85	9	94	— 114
Hides	Bales and bundles ..	362	164	526	331	81	412	+ 50
Indigo	Cases and chests ..	616	200	816	708	202	910	+ 294
Iron	Tons ..	2,428	183	2,611	322	108	430	— 1,998
Jaggery	Bags ..	443	1,323	1,448	120	75	195	— 248
Kerosine-oil ..	Cases ..	439	220	659	580	12	592	+ 153
Myrabolams ..	Bags ..	19	272	291	1,087	10	1,097	+ 1,078
Miscellaneous ..	Packages ..	35,699	33,885	69,584	39,334	5,720	45,054	+ 9,355
Onions ..	Bags and baskets ..	33,028	20,378	53,406	21,281	21,363	42,644	+ 9,616
Oil	Casks ..	566	71	637	222	4	226	— 340
Piece-goods ..	Bales & cases.	5,681	2,970	8,651	3,067	1,404	4,471	— 1,210
Potatoes ..	Bags and baskets ..	23,622	766	24,388	11,556	18,532	30,088	+ 6,466
Poonac	Bags ..	13,329	8,852	22,181	8,128	310	8,438	— 4,891
Piano	No. ..	14	2	16	6	6	12	— 2
Paddy	Bags ..	1,550	7,256	8,806	5,100	3,300	8,400	+ 6,850
Rice	,, ..	17,678	14,215	31,893	6,645	2,375	9,020	— 8,658
Redwood ..	Tons ..	693	..	693	2	2	4	— 689
Seeds, gingelly and castor	Bags ..	1,286	4,501	2,787	15,952	1,417	17,369	+ 16,083
Skins, sheep and goat, tanned ..	Bales ..	509	537	1,046	529	147	676	+ 167
Sandalwood ..	Bundles ..	225	31	256	523	2,242	2,765	+ 2,540
Spirits ..	Cases ..	3,050	733	3,783	1,412	826	2,238	— 812
	Casks ..	492	224	716	596	309	905	+ 413
	Puncheons ..	98	91	189	159	51	210	+ 112
Sugar	Bags ..	1,170	249	1,419	316	134	450	— 720
Specie	Boxes ..	470	40	510	25	11	36	— 434
Tamarind ..	Bundles ..	6,319	1,934	8,253	3,006	..	3,006	— 3,313
Turmeric ..	Bags ..	11,731	6,152	17,883	20,503	7,923	28,426	+ 16,695
Tea	Cases ..	47	15	62	24	12	36	— 11
Two-wheeled carriages	No. ..	10	6	16	6	2	8	— 2
Wool	Bales ..	455	148	603	267	73	340	— 115
Yellow metal ..	Tons ..	67	..	67	256	..	256	+ 180

—

VII.—Statement of stores, &c., imported by Government.

Department.	Description.	Class.	For 9 months ending 31st Dec. 1892.	Quarter ending 31st Mar. 1893.	Totals for 1892–93.	Half-year ending 30th Sept. 1893.	Quarter ending 31st Dec. 1893.	Total for 9 months ending 31st Dec. 1893.	Increase or decrease as compared with corresponding period of last year.
Accountant-General.	Specie, silver	Boxes.	470	112	582	174	84	258	— 212
	,, copper	,,	..	710	710	560	..	560	+ 560
	Silver and copper ..	,,	..	..	..	..	..	..	..
	Notes ..	,,	10	2	19	..	1	1	— 9
	Packages ..	No.	1	..	1	..	..	..	—

VII.—Statement of stores, &c., imported by Government—*cont.*

Department.	Description.	Class.	For 9 months ending 31st Dec 1892.	Quarter ending 31st Mar. 1893.	Totals for 1892–93.	Half-year ending 30th Sept. 1893.	Quarter ending 31st Dec. 1893.	Total for 9 months ending 31st Dec. 1893.	Increase or decrease as compared with corresponding period of last year.
State Railway ..	Packages and pieces ..	No.	..	..	..	..	..	..	..
	Rails ..	,,	..	..	..	..	..	..	..
	Sleepers ..	,,	..	..	..	..	..	..	..
	Bridgeworks.	Tons.	..	..	..	..	..	..	..
Public Works Department.	Boilers ..	No.	..	..	..	..	..	..	..
	Coal ..	Tons.	20	..	20	..	..	..	— 20
	Iron ..	,,	..	..	9	..	..	..	..
	Stores .	Pkgs.	3,754	1,248	6,494	1,856	8,422	10,278	+ 6,524
Ordnance ..	Coal ..	Tons.	..	..	..	..	..	..	..
	Ammunition.	Boxes.	..	..	..	..	..	..	..
	Stores ..	Pkgs.	7,641	6,812	28,566	16,504	3,421	19,925	+ 12,284
Madras Harbour Works.	Cement ..	Casks.	..	..	..	..	..	..	..
	Stores ..	Pkgs.	..	..	..	..	..	..	..
	Coal ..	Tons.	..	..	..	..	..	..	..
Clothing ..	Packages ..	No.	1,526	391	2,324	753	784	1,537	+ 11
Police	,, ..	,,	156	5	167	124	15	139	— 17
Salt Revenue ..	,, ..	,,	276	11	291	46	28	72	— 204
Post office ..	,, ..	,,	487	282	858	350	195	545	+ 58
Medical	,, ..	,,	489	510	1,007	987	84	1,071	+ 582
Telegraph ..	,, ..	,,	7,050	13,656	24,126	5,161	2,766	7,928	+ 878
Stationery ..	,, ..	,,	418	288	1,197	381	493	874	+ 456
Stamps	,, ..	,,	901	101	1,122	1,449	262	1,711	+ 810
Commissariat ..	,, ..	,,	5,083	1,165	7,420	1,844	274	2,118	— 2,965
Gazette Press ..	,, ..	,,	134	5	149	90	..	90	— 44
Marine	,, ..	,,	275	147	880	93	318	473	+ 198
Superintendent, Railway Mail Service ..	,, ..	,,	..	..	..	..	..	..	..
Revenue Survey ..	,, ..	,,	206	1	208	..	7	18	— 188
Agriculture ..	,, ..	,,	310	4	320	124	6	140	— 170
Government Central Museum ..	,, ..	,,	5	2	10	5	3	8	+ 3
Under Secretary to Government ..	,, ..	,,	473	17	504	40	28	68	— 405
Superintendent of Prisons ..	,, ..	,,	13	4	17	6	..	7	— 6
Revenue Board ..	,, ..	,,	20	6	33	2	5	8	— 12
Forests	,, ..	,,	3	6	10	2	..	2	— 1
Bank of Madras.	Specie, silver.	Boxes.	..	..	..	..	..	..	..
	,, copper.	,,	..	..	..	..	..	..	..
Presidency College.	Packages ..	No.	8	6	15	2	..	2	— 6
School of Arts ..	,, ..	,,	..	1	1	1	..	1	+ 1
Sanitary Commissioner	,, ..	,,	..	..	..	..	1	1	+ 1
Inspector of Cattle Diseases ..	,, ..	,,	..	..	100	..	..	..	..
Chemical Examiner.	,, ..	,,	11	7	31	7	3	10	— 1
Medical College ..	,, ..	,,	2	16	31	14	2	16	+ 14
Deputy Collectors..	,, ..	,,	11	2	15	7	..	6	— 5
Camp Equipage ..	,, ..	,,	..	..	..	..	..	..	..
Astronomer ..	,, ..	,,	11	..	13	14	3	17	+ 6
Presidency Paymaster ..	,, ..	,,	8	..	8	..	4	4	— 4
Registration ..	,, ..	,,	4	..	4	..	..	..	— 4
Director of Public Instruction ..	,, ..	,,	137	..	139	4	..	4	— 133
Superintendent, Remount Depôt, Hosúr ..	,, ..	,,	250	300	600	211	..	211	— 139
Resident, Mysore, in Bangalore ..	,, ..	,,	1	1	2	6	2	8	+ 7
Secretary for Berar, Hyderabad ..	,, ..	,,	6	1	7	17	1	18	+ 12
His Excellency Lord Wenlock, Government House, Madras ..	,, ..	,,	..	2	2	..	..	..	..
Judge, Civil City Court, Madras ..	,, ..	,,	..	1	1	..	..	..	..
Quartermaster-General ..	,, ..	,,	..	..	3	3	11	14	+ 14
Registrar of High Court ..	,, ..	,,	..	..	1	2	..	2	+ 2
Civil Engineering College ..	,, ..	,,	..	..	..	..	20	20	+ 20

VIII.—Statement of stores, &c., exported by Government.

Department.	Description.	Class.	For 9 months ending 31st Dec. 1892.	Quarter ending 31st Mar. 1893.	Totals for 1892–93.	Half-year ending 30th Sept. 1893.	Quarter ending 31st Dec. 1893.	Total for 9 months ending 31st Dec. 1893.	Increase or decrease as compared with corresponding period of last year.
Accountant-General	Specie, silver.	Boxes.	36	6	45	95	..	95	+ 59
	,, copper..	,,	198	..	200	103	..	103	— 95
	,, notes ..	,,	7	3	13	3	3	6	— 1
	,, packages.	No.	1	..	1	1	..	1	..
Bank of Madras	,, silver ..	Boxes.	..	..	..	..	..	..	..
	,, copper..	,,	62	..	62	84	..	84	+ 22
Ordnance	Packages and pieces.	No.	2,555	1,540	5,831	3,162	1,826	4,988	+ 2,433
Public Works Department	,, ..	,,	220	217	488	259	207	466	+ 246
Clothing	,, ..	,,	740	195	1,086	535	343	878	+ 138
Police	,, ..	,,	688	112	974	647	122	769	+ 81
Salt Revenue	,, ..	,,	473	199	725	472	56	528	+ 55
Medical	,, ..	,,	812	696	1,610	1,105	276	1,381	+ 569
Telegraph	,, ..	,,	176	440	4,330	1,477	1,200	2,671	+ 2,495
Stationery	,, ..	,,	324	374	780	261	95	356	+ 32
Stamps	,, ..	,,	122	66	298	95	64	159	+ 37
Commissariat	,, ..	,,	3,291	2,005	6,205	2,714	1,662	4,376	+ 1,085
Gazette Press	,, ..	,,	328	105	503	216	107	323	— 5
Marine	,, ..	,,	221	74	366	27	3	30	— 191
Revenue Board ..	,, ..	,,	23	10	37	39	47	86	+ 63
Do. Settlement ..	,, ..	,,	70	5	84	37	3	40	— 30
Do. Survey ..	,, ..	,,	312	71	452	174	32	206	— 106
Superintendent of Prisons.	,, ..	,,	136	52	196	36	52	88	— 48
Registration	,, ..	,,	..	43	43	1	..	1	+ 1
Conservator of Forests ..	,, ..	,,	8	15	33	1	..	1	— 7
Quartermaster-General ..	,, ..	,,	4	..	4	..	..	..	— 4
Government Central Museum	,, ..	,,	19	1	22	10	3	13	— 6
Deputy Collectors ..	,, ..	,,	9	..	9	..	..	..	— 9
Camp Equipage ..	,, ..	,,	..	..	..	..	..	..	..
Government Astronomer.	,, ..	,,	14	5	18	6	3	9	— 5
Agriculture	,, ..	,,	3	5	8	2	..	2	— 1
General Hospital ..	,, ..	,,	..	..	..	..	..	..	..
State Railways ..	,, ..	,,	..	..	..	..	..	..	..
Inspector of Cattle Diseases	,, ..	,,	1	..	1	..	..	..	— 1
Chemical Examiner ..	,, ..	,,	1	..	1	..	..	..	— 1
Director of Public Instruction	,, ..	,,	4	..	6	13	..	13	+ 9
Registrar of University ..	,, ..	,,	3	..	10	..	5	5	+ 2
Collectors	,, ..	,,	..	..	..	6	..	6	+ 6
Curator of Government Garden, Ootacamund ..	,, ..	,,	..	..	..	2	7	9	+ 9
Engineer, Harbour Trust Board	,, ..	,,	9	8	18	5	..	5	— 4
Crown Officer, High Court.	,, ..	,,	..	..	..	..	..	..	..
School of Arts	,, ..	,,	..	..	..	..	..	..	..
Secretary to Government, Public Department ..	,, ..	,,	..	..	..	..	..	..	..
Registrar-General of Births, Deaths and Marriages	,, ..	,,	..	..	..	..	..	..	..
Inam Commissioner ..	,, ..	,,	..	..	..	..	..	..	..
Consulting Engineer to Government Railways..	,, ..	,,	..	1	1	..	..	..	..
Civil Engineering College.	,, ..	,,	..	..	..	..	..	..	..
Superintendent, Census Operations	,, ..	,,	..	4	4	1	..	1	+ 1
Post office	,, ..	,,	..	..	1	2	..	2	+ 2
Sanitary Commissioner ..	,, ..	,,	1	..	1	2	..	2	+ 2

(Signed) S. HUTCHENCE,
Traffic Manager, Harbour Trust Board.

To the Secretary, Harbour Trust Board, Madras.

No. 361, Marine.

Transferred to the Public Works Department.

(Signed) J. F. PRICE,
Chief Secretary.

23rd February 1894.

ORDER—dated 20th March 1894, No. 798 W., Public Works.

Ordered to be forwarded for the information of the Secretary of State and the Government of India.

[Here enter No. 799 W., dated 20th March 1894.]

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chairman, Harbour Trust Board.
" Marine Department.

ENDORSEMENT—dated 20th March 1894, No. 799 W., Public Works.

Copy of the above, with two plans showing the progress of the work, forwarded to the Government of India.

(By Order.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 20th.

Recd. *Encl.*

G.O., 20th Mar. 1894, Nos. 798, 799 W.

MARCH.

Madras Harbour Works

Forwarding copy of the progress report of the — for the quarter ending 31st December 1893 with two plans showing the progress of the work.

PUBLIC WORKS DEPARTMENT.

Letter—to

The Right Honorable the SECRETARY of STATE for INDIA.

Sir,

In continuation of our despatch No. $\frac{1}{48}$ W., dated 9th January 1894, we have the honour to forward the progress report of the Madras Harbour Works for the quarter ending 31st December 1893.

2. The report is accompanied by two plans showing the position and quantity of work done during the quarter.

We have the honour to be,
Sir,
Your most obedient, humble servants,

(Signed) WENLOCK.
(„) H. W. BLISS.
(„) J. GROSE.

(By Order.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

Fort St. George,
20th March 1894.

Govt. of Madras.

PUBLIC WORKS DEPARTMENT.

(Copy.)

Letter to the Right Honorable the Secretary of State for India.

No. $\frac{4}{798\ W.}$, dated 20th Mar. 1894.

Forwarding progress report of the Madras Harbour Works for quarter ending 31st December 1893 together with two plans showing the position and quantity of work done during the quarter.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following paper :—

From Lieutenant-Colonel A. W. SMART, R.E., Superintending Engineer, VI Circle, to the Chief Engineer, Public Works Department, dated Trichinopoly, 11th March 1894, No. 553 P.R.

After inspection of the works in the Periyár II Division, I have come to the conclusion that it would be wisest to stop the works at the end of the 11th reach, main channel, leaving the 12th reach and 11th and 12th branch channels to be made hereafter when irrigation has somewhat extended and water has been brought down to the 11th reach. My reasons for this are—

(a) that the works still to be done below the 11th reach, estimated at $1\frac{1}{4}$ lakhs, can be easily completed in one year.

(b) that to complete channels and especially small ones long before they are required lead to useless expenditure on upkeep and repairs.

(c) that when the water has reached the lower parts of the main channel we shall be in a better position to align the new distributaries and to fix their dimensions.

2. The estimated cost of works still to be done down to the end of 11th reach is 2 lakhs, *i.e.*, this will be the value of the work that should be completed in and by the end of 1894–95. The normal yearly expenditure on works hitherto has been about 2 lakhs.

3. I submit two alternative proposition statements for temporary establishment required to the end of 1894–95. One showing the establishment required in case the Executive Engineer is kept on and a separate division; the other gives the establishment required if the works are placed under the Executive Engineer, Madura division; in the first case one Executive Engineer and one sub-division will be sufficient; in the latter two sub-divisions are in my opinion required.

4. I propose to keep on the present establishment till the end of April to allow of time for the changes to be made and to give one month's notice to those whose services we shall be obliged to dispense with. A separate statement accompanies for the two months of March and April.

5. The two alternative statements show the cost of the temporary establishment required for ten months from May 1894 to February 1895 inclusive. For the Executive Engineer it is considered that a 2nd-class establishment (at present 1st class) is sufficient to complete works; cost for 10 months Rs. 5,205, including accountant at Rs. 80 per month. In both cases two sub-overseers instead of four as at present are provided. The cost of establishment for 2 sub-divisions will be Rs. 3,280 for the ten months.

6. With regard to upper subordinates, I would propose, if the Executive Engineer and one sub-division scheme is chosen, that Mr. Carless and Mr. Enright remain; this will free Sub-Engineers Krishnamachariar and Vaidiyalingam Pillay for transfer elsewhere. There are six upper subordinates on the work now, two of these—Sergeant Rule and Mr. Noronho—may be transferred.

7. If the scheme of two sub-divisions is chosen, I would propose that Mr. Enright and Sub-Engineer Krishnamachariar remain as sub-division officers, and, as above noted, four overseers instead of six as now. A copy of the distribution statement of Periyár II is enclosed for reference.

Note by the Chief Engineer, Public Works Department.

I concur in the views expressed by the Superintending Engineer in the first two paragraphs of his letter, and consider that of the two alternatives suggested in the third paragraph, the second, that is, the abolition of the Periyár No. II division, should be adopted.

If this recommendation be accepted separate proposals will be submitted for the employment of the Executive Engineer (Mr. Carless) now in charge of the division.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

15th March 1894.

Order—dated 21st March 1894, No. 806 W., Public Works.

His Excellency the Governor in Council accepts the recommendation of the Chief Engineer, Public Works Department. The Periyár No. II division will be abolished and the works belonging to it formed into two sub-divisions under the Executive Engineer, Madura division.

2. Separate orders will be issued regarding the employment of Mr. Carless; the employment of the subordinate staff now attached to the division will be dealt with by the Chief Engineer.

3. The proposition statement marked B, submitted by the Superintending Engineer, is approved, but formal sanction to it and the general statement for the circle (marked A) will be communicated in separate orders.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, VI Circle.
" Chief Engineer for Irrigation.
" Revenue Department.
" Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 21*st*.

Recd. *Encl.*

G.O., 21st Mar. 1894, No. 806 W.

MARCH.

Periyar No. II Division

Orders directing the abolition of — and the formation of the works belonging to it into two sub-divisions under the Executive Engineer, Madura division.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 15th March 1894, No. 1004 B.

[Inspection report on the accounts of the Kurnool division, dated 13th December 1893.]

Submitted to Government for necessary action, special attention being invited to the following points.

2. *Paragraphs* 10 *and* 56.—If the cashier's services are not actually needed, the post might, with advantage, be abolished.

3. *Paragraph* 17.—This is another instance where Code rules prescribing the submission of works slips have not been acted up to. The matter has, however, been taken up in G.O. No. 248 W., dated 29th January 1894.

4. *Paragraph* 19.—As already recommended in the report on the accounts of the West Coast division, contractor's material should be charged off direct to sub-heads concerned and should not be dealt with as "materials at site."

5. *Paragraph* 35.—The cheque should have been cancelled immediately and not kept over for upwards of three months.

6. *Paragraphs* 39 *and* 41.—More care in the upkeep of measurement books is evidently necessary. Pencilled *measurements* should not be inked over.

7. *Paragraph* 42 (*b*).—The facts should be inquired into, and excess payment, if any, recovered forthwith.

8. *Paragraph* 42 (*c*).—The discrepancy is serious and should be specially inquired into and reported upon.

9. *Paragraph* 50.—The upkeep of service books should receive more careful attention.

ENCLOSURES.

REPORT of an inspection of the accounts of the Executive Engineer, Kurnool Division, by Mr. W. A. Crisp (Examiner, 4th class, 3rd grade, temporary), Deputy Examiner, Public Works Accounts, Madras, on 23rd to 28th November 1893, dated Madras, 13th December 1893.

1. Last inspection by Mr. M. H. Gaynor, Deputy Examiner, on 17th to 21st August 1891.

2. Executive Engineer Mr. J. C. Johnston, 2nd grade, has been in charge since last inspection.

3. Accountant A. Ayodhyaramayya, 6th grade (temporary), relieved P. Venkatarayulu Aiyar, 6th grade, on the 11th July 1892.

4. Period embraced by the inspection generally—from April 1893.

5. Test audit was applied to the accounts for August 1893.

6. *Constitution of Division.*—There are five sub-divisions as follows :—

1. Upper (canal).—Sub-divisional officer M.R.Ry. V. T. Strinivasa Iyengar, Supervisor, 2nd grade—
Drawing account on Kurnool Huzur treasury.
Nandyal / Nandikotkur } sub-treasuries.
Imprest holders—Mr. R. Everard, supervisor, Rs. 25.
" T. S. M. Sastri overseer " 50.

2. Lower.—Mr. J. C. Dennehy, Sub-Engineer, 3rd grade—
Drawing account Cuddapah Huzur treasury.
Nandyal } sub-treasuries.
Chagulmurry }
Imprest holders Mr. W. P. Clay, temporary overseer, Rs. 25 (closed in Nov. 1893).
M.R.Ry. N. C. Acharry do. „ 20
„ P. Subramania do. „ 16–4–0 (varies).

3. Kurnool (head-quarters).—Sub-Conductor J. H. Ulyett, supervisor, 2nd grade.
Drawing account, Kurnool Huzur treasury.
Nandikotkur, sub-treasury.
No imprests.

4. Nandyal.—Mr. R. S. Iyengar, Assistant Engineer, 3rd grade.
Drawing account, Nandyal }
Koilkuntla } sub-treasuries.
Chagulmurry }
Imprests, M.R.Ry. A. S. Sastri, overseer, Rs. 40
„ G. Narainrao do. „ 50

5. Cumbum.—Mr. J. Lawrence, supervisor, 2nd grade.
Drawing account, Cumbum } sub-treasuries.
Markapur }
Imprests, G. V. Pantulu, clerk, Rs. 10.

7. The irregularities noticed in last inspection report have all been remedied, or have disappeared by changes in procedure, except that consolidated receipts for payments into the Cuddapah treasury are still obtained very late. The remittance book might, with advantage, be maintained by the Lower Sub-divisional officer and the consolidated receipt obtained by him and sent to the Divisional office with the book monthly.

8. *Control over Revenue.*—(1) The revenue of the division consists of —

(*a*) Rents of buildings,
(*b*) Do. canal boats,
(*c*) Sales of canal produce, and
(*d*) Water-rates from irrigated lands.

(2) Detailed registers of the two first are maintained and furnished monthly for audit. The aggregates of the two last merge into the general registers of revenue, which also accompany the monthly accounts.

(3) The water-rates are realized from Government lands by the Collector, without any co-operation or control by the Executive Engineer, the areas irrigated and the water-rates recoverable being determined by the Revenue officials and the realizations adjusted through the civil exchange accounts. Since 1890–91, however, canal water has also been supplied to three villages—Sultanpore, Zillellapad and Nelampad—belonging to His Highness the Nizam, the areas irrigated in which are supplied by the Executive Engineer to the Collector for assessment and collection of the revenue. For 1890–91 the assessed revenue is said to have been fully collected. In 1891–92, out of Rs. 1,690–9–2, a sum of Rs. 107–9–11 remained unrealized. In 1892–93, the amount assessed was Rs. 1,478–3–3, of which only Rs. 976–0–5 have been collected, Rs. 946–0–5 being paid direct in October 1893 to the Public Works Department officials on the spot, by whom the water-supply had been stopped in consequence of the delay in paying the water-rates. This recovery was credited to direct receipts Irrigation XXIX. Major Works in the divisional accounts for October 1893 and the Collector was furnished in November with a detailed account of the assessments and collections to enable him to recover the balance.

9. *Banking arrangements.*—The state of drawing account on counterfoils of cheques is usually entered in pencil and is not initialled by the Executive Engineer.

10. *Cash arrangements.*—There is a cashier in the divisional office (see para. 27) who writes the cash-book and has charge of the cash-chest. The divisional disbursements are very small and with the extension of the drawing account system to all sub-divisional officers there is hardly any necessity for such an appointment. Only Rs. 75 of the cash security of Rs. 100 required from the cashier had been paid in, by monthly instalments of Rs. 5.

11. Imprest accounts are not always closed towards the end of the month, and on occasions, when received before the close of the month, are not recouped until the following month. This was noticed in the case of the divisional storekeeper and of imprest holders in the Nandyal, Cumbum, Upper and Lower sub-divisions.

12. The divisional cash-book is written up by the cashier and is usually signed or initialled by the accountant at the end of the month, but this was not done at the end of March 1893, the closing entries for which were signed by Executive Engineer on 1st April. There is no evidence that the daily entries or totals are checked by any one.

13. *English stores.*—Two instances are noticed in para. 49 (*a*) and (*b*) of purchases beyond Rs. 50 by charge to works without Government sanction.

14. Works abstracts are all prepared in the divisional office and not by sub-divisional officers as authorised by G.O., No. 2726 W., dated 30th September 1892. The latter are advised of outlay to date on individual works by means of progress reports in M.F. No. 90 for major works and a local form for all others.

15. *Registers of works.*—These are not, as a rule, carefully posted and present an untidy appearance. The following irregularities were noticed in certain cases :—

(1) Rates of estimate entered in headings instead of below amount of each sub-head as provided for in form.
(2) Working rates not recorded monthly.
(3) Monthly entries not always initialled by Executive Engineer.
(4) Items of estimate not numbered.
(5) Total of sub-heads not carried out in last column.
(6) Authority for estimate and appropriation not quoted.

16. *For special repairs estimated at Rs. 5,000 and upwards* the registers are not kept by sub-heads on the authority of G.O., No. 208 W., dated 21st January 1892, but this requires the exemption to be declared at time of sanction, which has not apparently been done.

16-A. The several works forming a project are not seperately detailed by sub-heads and then abstracted for comparison with estimate. This was noticed in the cases of—

	Estimate. RS.
Taluk cutcherry at Allagadda	34,528
District Munsif's court at Nandyal	15,800

17. Works slips are not used for bringing excesses on sub-heads to notice of Superintending Engineer. It was explained that contract rates in excess of estimated rates are approved by Superintending Engineer in contractors' tenders, but there were excesses in total estimates in the following instances :—

		RS.
(1) Taluk cutcherry at Markapur,	estimate	23,398
(Completed August 1893)	expenditure	28,155
(2) Munsif's court, Markapur	estimate	15,800
	expenditure	16,134
(3) Repairs to Koilkuntla taluk cutcherry	estimate	5,680
	expenditure	6,691

18. Expenditure has been incurred on the following without estimates :—

	RS.	
(1) Opening bund of Patha-Cuddapah new channel	2	to Oct. 1893.
(2) Thokapully dam	9,540	to Aug. „
(Rs. 9,520 expended in 1892–93 as famine work.)		
(3) Watchmen for jail buildings	13	sanction of Government applied for.
(4) Repairs to Thurimilla Thepatavani tank	197	

19. *Materials at site.*—The record in registers of works is as follows—

	RS.	A.	P.
(1) District Munsif's court, Nandyal	2,954	3	3
(2) Police Assistant Superintendent's bungalow, Nandyal ...	461	8	5
(3) Taluk cutcherry, Allagadda	1,230	13	7
(4) Seekarail Cathwa	459	2	0

but the three first were found to include contractors' materials to the extent of Rs. 2,870–4–6, 209–10–6 and 235–12–5, respectively, of which separate materials accounts are not kept. The practice is to make advances to contractors on the security of materials deposited on the works and to treat these as "materials at site" pending utilization and measurement of finished work. If, as represented, the direct charge of such materials to sub-heads of estimates would vitiate rates, they should be recorded in register of works as advances to contractors, pending adjustment and a separate account obtained from sub-divisional officers when the materials are operated upon, but only departmental materials should be recorded as such and proper accounts maintained of them.

20. It was ascertained that the expenditure of Rs. 9,520 in 1892–93 on the Thokapally dam—*vide* preceding para.—was on account of materials, but as it was charged to repairs, there was no distribution by sub-heads and no account of the materials was obtained after March 1893.

21. *Contract accounts.*—There are written agreements with 15 contractors, but only one cash deposit of Rs. 50 from a petty contractor. There are running accounts however with upwards of 50 contractors, the rest of whom are working under verbal arrangements on the piece-work system, centage deductions being made from their bills by way of security.

22. *Contractor's bills.*—Two copies of these are still prepared, in detail, by Sub-divisional officers, for all intermediate payments, although payment is invariably made on the hand receipt form No. 16. It was represented that for works accounted for by sub-heads the details are required for the register of works, but they could ordinarily be noted on the reverse of the hand receipt or furnished otherwise in some simpler form.

23. It appeared that tenders are invited only in the case of provincial buildings to be constructed, canal and other works being given to selected contractors.

24. *Service books.*—The omissions and irregularities noticed are detailed in test-audit notes

25. *Register of estimates.*—This is maintained in an obsolete form by the head draftsman. The revised form should be adopted.

26. The books and records of the sub-divisional officer, Nandyal, were inspected on the 30th November, and the results are recorded in a separate note accompanying (Annexure A).

27. The result of the test-audit of the divisional accounts and vouchers for August 1893 is given in the following paragraphs.

28. Unvouched outlay amounted to Rs. 97–0–3, but vouchers were not produced for Rs. 1–6–0 charged for in the cash-book of the Lower Sub-divisional officers as vouchers Nos. 1 and 2.

29. Railway freight of As. 7 paid in divisional voucher No. 12 had not been checked as required by Examiner's circular letter No. 170 A.-C.L., dated May 1893.

30. The value of one iron pipe and three earthenware pipes issued to Chennoor main channel (lower sub-divisional V. No. 37) had not been adjusted by debit to work and credit to the head concerned.

31. Traction and towing charges, &c., for old lock gates taken to Kurnool (upper sub-divisional V. Nos. 1, 19, 35 and CO.V. Nos. 78 and 79) amounting in all to Rs. 37–14–0, are charged to maintenance and repairs, 2nd section, while the sale-proceeds of lock gates were credited to maintenance and repairs, 3rd section, in October 1893. This should be rectified.

32. Comparison of expenditure shown in schedules with the registers of works, &c.—

(*a*) Watchman to look after jail buildings and gallows (no estimate).

		RS.	A.	P.
Expenditure to date	as per schedule of expenditure	3	2	6
	as per register	3	6	2

The amount shown by the register of works is correct.

(*b*) Constructing bye-wash to Beravole tank, estimate Rs. 746.

		RS.	A.	P.
Expenditure to date	as per schedule and register	673	11	10
	„ work abstract	703	4	4

The difference being due to the correction advised in the Audit Note not having been carried out in the work abstract.

(*c*) Raising and strengthening bund of Beravole tank, estimate Rs 1,563.

		RS.	A.	P.
Expenditure to date	as per schedule and register ...	1,539	5	0
	„ work abstract	1,550	7	6

Same as above.

(*d*) Rachanapalle channel improvements, estimate Rs 320.

		RS.	A.	P.
Expenditure to date	as per schedule of expenditure and work abstract	294	10	9
	as per register	147	7	7

It was explained that Rs. 147–7–7 is correct and that an errata statement was sent to the Central office on 5th October 1893.

Work accounts.

33. Constructing taluk cutcherry at Allagadda, estimate Rs. 35,028; expenditure to end of October 1893 Rs. 8,692.

From the latest report of progress, it is observed that superstructure has just been commenced, but the contractor who has supplied all the wood-work has been paid *full* rates for the wood-work including doors and windows which can be allowed only after they are actually used on the building.

The agreement provides that advances may be made to the extent of 80 per cent. of the value of the materials, and at this rate it would appear from the amounts given below that the man should have been paid Rs. 1,135 less.

As per bill for October 1893.

	RS.
Teak-wood wrought and put up (not put up yet)	2,206
Do. pannelled and venetian doors	1,140
Do. pannelled doors	297
Do. venetian windows	491
Do. do. glazed top	131
Fixed ventilators	191
Venetian windows with glazed shutters	660
Batten windows, &c.	36
Iron-grated door, &c.	521
Total ...	5,673
At 80 per cent. of above ...	4,538
Difference ...	1,135

The balance due from the last bill is Rs. 1,062, but Rs. 836 of this amount goes for security according to the agreement, leaving only a small balance of Rs. *226* against Rs. *1,135*.

34. The posting of the items of estimate in the register of works is not correctly made in the following cases:—

(1) Constructing District Munsif's court at Nandyal, estimate Rs. 17,355—

As posted. Sub-heads.	Cost. RS.	*As per estimate.* Sub-heads.	Cost. RS.
Coursed rubble	862	Concrete foundation	528
Teak-wood, wrought, &c. ...	2,576	Coursed rubble	978
Grouped sub-heads under 500	5,872	Basement and superstructure	667
		Teak-wood, &c.	2,970
		Fencing	655
		Grouped sub-heads	3,512
Total ...	9,310	Total ...	9,310

The posting of work done should be recast, as work done on sub-heads over Rs 500 is in some cases shown against grouped sub-heads; also flooring with Mangalore tiles and ordinary pan tiles separately provided for in estimate are mixed up.

(2) Constructing taluk cutcherry at Allagadda, estimate Rs. 35,028.

Sub-heads.	As posted. RS.	As per estimate. RS.
Concrete stone in chunam	874	973
Foundation in chunam	1,148	1,241
Flooring with slabs	870	894
Plastering two coats	1,222	1,299
Contingencies	1,483	1,542
Petty supervision	1,475	1,544
Grouped sub-heads	6,901	6,480
Total ...	13,973	13,973

(3) Constructing Police Assistant Superintendent's bungalow at Nandyal—Original estimate Rs. *5,752*, revised estimate Rs. *6,970*.

The sub-heads have not been altered in the register of works with reference to the revised estimate lately sanctioned in G.O. No. 2,523, dated 4th October 1893. The expenditure to end of October 1893 is Rs. 7,544, the revised estimate did not adequately provide for all excesses.

(4) Repairing the taluk cutcherry at Koilkuntla, estimate Rs. 5,680.

The value of work done during the month on CO. V. No. 22 is entered as Rs. 1,069–12–4 instead of Rs. 1,069–8–1 as shown by the bill. The error has however been adjusted in October 1893.

35. Maintenance and repairs, 1st section, Kurnool-Cuddapah canal, estimate Rs. 9,770.

Voucher for Rs. 50–12–2 is still due. The contractor disputed the correctness of the bill and the cheque was cancelled in November 1893. It would appear that from the 11th August

1893 to 23rd November 1893 the cheque was in the possession of the sub-divisional officer, Upper sub-division, although it had been charged for in the cash-book for August 1893.

36. Maintenance and repairs, 2nd section, estimate Rs. 6,116.

(*a*) Rs. 120, deducted in CO.V. No. 76, having been charged in January 1893 to maintenance and repairs of 1st section, the erroneous debit should be rectified and the arrears of Rs. 11–15–2 appearing, on the aforesaid bill, as arrears due in the 1st section, should be transferred to 2nd section

(*b*) Rs. 54–5–10 paid on the above voucher (CO.V. No. 76 of August 1893) includes the balance of Rs. 11–15–2, but the value of work done is taken as Rs. 54–5–10 instead of Rs. 42–6–8.

Copies of Vouchers.

37. Office copies are maintained of all contractors' and dealers' bills which are prepared by Sub-divisional officers in duplicate. In the case of CO.V. No. 17, the following difference was noticed :—

	Total value of work done.			Total payments.			Arrears due.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Original voucher	103	5	6	93	5	6	10	0	0
Copy	1,175	5	6	893	5	6	282	0	0

Measurement books.

38. (*a*) G. Narayana Row, Overseer, Nandyal sub-division, first takes measurements in pencil and then completely inks in all the entries—not crossed with bill, and abstract of valuation of work is, as a rule, incomplete owing either to bills being prepared in sub-division office on measurement sheets or neglect of Sub-divisional officer to complete the entries in the abstract.

(*b*) A. Sreenivasa Sastry, Overseer, Nandyal sub-division, measurements not crossed with bill.

(*c*) Samuel Pillai, Irrigation Superintendent, Lower sub-division. Measurement sheets are either submitted by the Superintendent or made out in the Sub-divisional office. Remark in the measurement book "cancelled extract having been taken" shows that this is the case.

39. The new books are used in certain cases. Some ink in all entries, others leave details in pencil.

40. All the bills paid in August 1893 were traced into the measurement books excepting a few for which books were not available. The number of books available was 19 and the books not available were No. 19 (*c*), 640, of head-quarter sub-division and 3, 23, 26 and 23, Lower sub-division.

41. In the measurement book of Mr. Lawrence, sub-divisional officer, Cumbum, No. 20, the first 59 pages are in the hand-writing of his clerk (Narasimmulu Naidoo) and in some of his other books, Nos. 23, 22 and 21, certain measurements are in the hand-writing of the same clerk. The sub-divisional officer, however, did not send the books in current use as other sub-divisional officers and subordinates had done.

42. (*a*) CO.V. No. 13, Allagadda taluk cutcherry.—The quantity of materials taken over should be 1,174 cubic feet and not 5,548 cubic feet. Wood-work, doors and windows, &c., are omitted from the sub-divisional officer's bill and included by the divisional office as payment was made by the Executive Engineer. The materials (although paid for) do not appear to have been delivered at the work.

(*b*) CO.V. No. 15, Allagadda taluk cutcherry.—136 cubit feet of earthwork having been erroneously included under "concrete stone in mortar" after being separately charged, the contractor has been over-paid for 136 cubic feet of the latter at Rs. 8–12–0 per 100 cubic feet Rs. 10–14–1. This excess measurement has not been reduced at any subsequent measurement of the work as the quantities of concrete shown on bill No. 2 (CO.V. No. 15) has been added in lump in the next measurement (page 188 of book No. 17).

(*c*) CO.V. No. 100.—The quantity and valuation of work done recorded in pages 51 to 57 of book No. 3 of Juggajevandoss differs from the amount set forth in the bill.

The bill shows the measurements to have been taken by Mr. Clay, overseer, which is apparently not the case—

70,846	(Earthwork.)	Measurement book.	261	3	11
247,853		Bill	911	6	0

The large discrepancy requires explanation.

43. *Half-yearly returns of Tools and Plant.*—The following discrepancies were noticed in checking the agreement of receipts and issues under transfers within division in the respective monthly statements :—

Name of article.	From.	To.	Issue.	Acknowledgment.	Month.
Scale with weights	Cumbum	Divisional stores ..	..	1	March 1893.
Camp table, pieces	Do.	Nandyal	..	2	,, ,,
Camp folding chairs	Do.	Do.	..	5	,, ,,
Bucknill's balance instrument ..	Nandyal	Head-quarters stores.	..	1	May ,,
Lechlanche cells .. .	Do.	Do. ..	..	4	,, ,,
Clamps for testing lightning conductor.	Do.	Do. ..	..	4	,, ,,
Copper earth plates with wire ..	Do.	Do. ..	..	2	,, ,,
Grooves in block of wood ..	Do.	Do. ..	..	1	,, ,,
Copper wire, covered, rolls ..	Do.	Do. ..	..	3	Not borne on half-yearly returns of sub-division, Nandyal.
Coil of hemp rope	Do.	Upper	1	..	March 1893.
Surki screens	Upper sub-division..	Divisional stores ..	2	3	Aug. ,,
Current meter	Do. ..	Do. ..	..	1	,, ,,
Blocks, iron	Do. ..	Nandyal	1	..	June ,,
Badges, brass	Divisional stores ..	Do.	..	1	May ,,
Rubber stamp	Do. ..	Do.	..	1	,, ,,
Taps and dies 1⅛" to 1½"	Do. ..	Upper	..	1	,, ,,
Do. ¼" to ½"	Do. ..	Do.	..	1	,, ,,
Clocks	Lower Sub-division.	Divisional stores ..	..	1	Aug. ,,

44. The following entries in the half-yearly returns were unsupported :—

Name of article.	Sub-division.	Receipt.	Issue.	Month.
Mamooties	Head-quarter stores ..	..	11	April 1893.
Pentagraph	Do. ..	1	..	June ,,

45. The undermentioned receipts and issues shown in form No. 9 are not entered in the half-yearly returns of head-quarter stores.

Name of article.	Sub-division.	Receipt.	Issue.	Month.	——
Record-racks	Head-quarter stores ..	2	..	April 1893 ..	Purchased.
Sand screens	Do. ..	..	4	,, ,, ..	Issued to Nandyal.
Bench station	Do. ..	1	..	May ,, ..	Transferred from Company's stores to Irrigation tools and plant.
Date rack	Do. ..	1	..	,, ,, ..	
Jug for water	Do. ..	..	1	June ,, ..	Issued to inspection bungalow, Kurnool.

46. One ordinary lantern and one hurricane lantern, shown in the Cumbum sub-divisional store accounts in April 1893 as purchased during famine, were not reported in the monthly statement to the Examiner in form No. 49 B for April 1893 and one bench, dealwood, shown as an issue in form No. 42 B for August 1893, is unsupported.

47. One water-proof tarpaulin, issued to the Executive Engineer for boat "Sir Arthur" in July 1893 from divisional stores, has been removed from head-quarter stores half-yearly returns. The article should be held in balance and the issue shown should be reversed.

48. Large bound books are unnecessarily used for compiling the office copies of the divisional half-yearly returns of which there are three—Irrigation, Provincial and Company's stores, which entails considerable labour in ruling and writing up the names of articles. There is no reason why the printed form should not be used for the purpose.

49. Purchase of European stores without Government sanction.

(*a*) CO.V. No. 84.—Supplied by Nabee Sahib.

			RS.
lb. 5,600 tar at	As. 1–6	... ...	525
,, 800 pitch at	,, 1–9	... ...	87
,, 350 oakum at	,, 3–6	... ...	77

(*b*) September 1893. CO.V. No. 12.—Barbed wire fencing, Massey and Company, Rs 508–9–0.

50. *Service books.*—Events are not noted as they take place or become known. Sub-divisional officers are required to submit a statement of changes once in ten days, but these lie over until the salary bill is prepared when the changes of the month are noted in the service books.

(*a*) The following events reported in Lower sub-divisional statement for 31st October 1893, have not been recorded in the service books—

Baday Sahib, messenger, suspension for one week from 27th October 1893.

Balu Reddi, lascar, leave without pay for 15 days from 29th October 1893.

(*b*) The service books of N. Kumarasami Achari, overseer, and K. Hussain Saib, lascar, were last re-attested in February 1888. These books have been sent to sub-divisional officer for re-attestation, but entries should be re-attested by the Executive Engineer himself as head of office and not by a sub-divisional officer.

(*c*) In the service book of Mr. Dawson, Divisional storekeeper, the several Government orders in which his retention after 55 years has been sanctioned should be noted.

(*d*) The rule, article 884 of Civil Service Regulations, regarding the manner of noting *leave* in service books has not received attention.

51. *Journals of subordinates not submitted to Examiner's office.*

Those for July 1893 were audited with the following result:—

The hour of departure and arrival has not been given in the following cases of mileage claims:—

P. Veeraraghavulu Naidu, clerk, IV class, 3rd grade—
20th July 1893 ... ... 28 miles.

G. Venkatarama Iyer, clerk, IV class, 3rd grade—
2nd July 1893 ... ... 25 miles.

G. Pauliah Reddy, clerk, V class, 1st grade—
11th July 1893 ... ... 21 miles.
12th " ... ... 24 "

The claims should not have been admitted in the absence of the above information.

52. M. Raghaviah, clerk, IV class, 3rd grade.

The daily allowance of As. 6 passed for the 12th July 1893 for a journey from Kistnapuram (head-quarters) to Cuddapah—5 miles—is inadmissible under article 1157, Civil Service Regulations.

53. As a rule mileage is claimed by all ministerial officers although it is termed actual expenses in the travelling allowance bill for purposes of article 1170, rule 1, Civil Service Regulations which lays down that *mileage* should be the *maximum* limit for actual expenses.

54. *Register of bills.*—The following are instances of delay in preparation of bills :—

Name of contractor.	Amount.			Date of measurement.	Date of bill.
	RS.	A.	P.		
A. Ramasami Mudaliyar	911	6	0	25th March 1893 ..	11th July 1893.
Wodda Pulligadu	611	4	10	29th May " ..	17th " "
Nabee Sahib	2,346	7	0	30th April " ..	25th " "
Venkatachella Mudaliyar	735	4	1	10th June " ..	28th " "
Hajee Khan	643	15	8	27th May " ..	24th " "
Nabee Sahib	543	5	3	13th March " ..	2nd Aug. "
Do.	1,917	2	3	15th Feb. " ..	2nd " "
Do.	463	13	4	13th March " ..	2nd " "
Do.	117	12	1	9th July " ..	14th " "
T. Sabapathi Mudaliyar	427	14	9	11th " " ..	23rd Sept. "
Do.	458	7	2	12th " " ..	24th " "
G. Hanumathoo	87	10	10	31st " " ..	26th " "
Nabee Sahib	34	4	11	7th " " ..	26th Oct. "
Do.	1,152	14	1	20th Aug. " ..	8th Nov. "
Kajah Khan	5,935	2	1	25th July " ..	15th " "

55. The register is not complete, the dates of payment of bills passed and returned to sub-divisional officers for payment not having been entered. The omission of this information neutralises one of the objects of the register, viz, control over the prompt payment of bills by the sub-divisional officers.

56. The accountant is recognised as the head of the office and is assisted by four clerks in all, including the clerk 3rd class, 2nd grade (C. D. Kistnasami Chetty) on Rs. 52, described as the cashier. There are besides, the head clerk and three other clerks in the correspondence section, so that the office is well manned. With the restricted expenditure by the divisional office, the cashier's services might, it is considered, be easily spared, and more efficient supervision exercised by the accountant over the accounts and registers than is at present done.

57. Sub-overseer, 2nd grade, Mahadeva Moodelliar has been employed in the divisional office since 4th August 1893 in arranging and classifying the old records which were thrown into confusion by a dynamite explosion in July 1892. The authority of the Superintending Engineer had not apparently been obtained to this arrangement.

(Signed) W. A. CRISP,
Dy. Examiner, P. W. Accounts, Madras.

ANNEXURE A.

Notes of an inspection of the Nandyal sub-division made on 30th November 1893.

1. Sub-divisional officer Mr. R. S. Iyengar, Assistant Engineer, 3rd grade.

2. *Measurements.*—No register of measurement books received, issued and returned is maintained.

3. The new books have been introduced for the work District Munsif's court at Nandyal and the entries are all made in ink by the sub-divisional officer.

4. Complete measurements are brought forward each month of sub-heads on which no further progress has been made and these are reproduced in contractors' bills on which intermediate payments are made. The bills are prepared in duplicate, one copy being sent forward to the Divisional office, with the hand receipt form 16 on which contractor is paid.

5. In the measurement book for the District Munsif's cutcherry at Nandyal, large quantities of materials supplied by the contractor are recorded and then detailed in the contractor's bill. Payments on account are made on the security of the materials, for which a separate materials account is also prepared and furnished to the divisional office, where the materials are recorded as " materials at site " in the register of works.

6. There was no written authority for such payments to the contractor, whose agreement provides for finished work at a schedule of rates, but the bills are accepted by Executive Engineer. Under the circumstances a detailed bill is not required, the work done or materials supplied being fully detailed in the measurement book, the nature of the charge should be briefly noted on the reverse of the hand receipt and when this is for materials, a detailed account may be furnished in form No. 7 F if required by the Executive Engineer. The payments for materials should however be treated by the divisional office as advances to contractors.

7. Measurement book No 16 in the old form was examined. Some entries were copied by the subordinate's clerk from some other initial record; others were inked in direct, or pencil entries inked over. Abstracts were in every case duly completed and signed and entries crossed with particulars of bill in which paid.

8. Works abstracts are not prepared by sub-divisional officer who is supplied with progress reports in form No. 90 for major works and in a local form for minor works, in which the Divisional office enters the expenditure during each month and during year, but does not bring forward expenditure of previous year, if any.

9. *Imprest accounts*—That of overseer A. S. Sastry (Rs. 40) was recouped on 1st July and 4th August 1893 and of overseer Narain Rao (Rs 50) on 3rd July instead of before the close of the preceding months.

10. *Cheque books.*—There were eight completed cheque books in hand from 1890, which should be returned to the divisional office for record. The state of drawing account is duly recorded on counterfoils; no corrections noticed.

11. A treasury remittance book is kept for payments into the Nandyal sub-treasury separate receipts from which are also obtained and sent to the divisional office. Small receipts realized by subordinates are sent to the sub-divisional office for remittance to treasury.

12. No departmental labour is employed. Works establishment, consisting of maistries and watchmen, is paid by subordinates from imprests.

13. *Store accounts*—There is no stock in the sub-division. The Sub-divisional officer keeps a monthly account of receipts and issues of tools and plant in M.F. No. 12 posting the entries which are few, from invoices or covering letters. The daily account in form 9 is not thus necessary. Three sets of half-yearly registers are maintained for Provincial, Famine and Irrigation tools, but these are not posted monthly. The registers ending August 1893 were sent to the divisional office on 6th September. There is a large stock of famine tools, the balances of which, together with all other tools, were personally verified by the Assistant Engineer (sub-divisional officer) on 28th October 1893. The subordinates are only supplied with a table and chair each and with certain mathematical instruments, of which they furnish a return half-yearly. A supplemental return of mathematical instruments in the sub-division is furnished to the divisional office half-yearly. It is only required once a year.

14. *Sub-divisional Cash-book.*—This is neatly kept and clearly posted. It is closed at the end of each month and a certificate of count of cash balances prepared in form No. 1 and furnished to the divisional office.

Imprest accounts are properly posted into the sub-divisional cash-book in the abstract.

NANDYAL,
30th November 1893.

(Signed) W. A. CRISP,
Dy. Examiner, P. W. Accounts, Madras.

Order—dated 24th March 1894, No. 808 W., Public Works.

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Executive Engineer, Kurnool division, special attention being drawn to the remarks in the Examiner's covering note.

2. The Superintending Engineer will, after inquiry, submit separate reports on the following points:—

(*a*) *Paragraphs* 10 *and* 56.—Whether the services of the cashier may be dispensed with.

(*b*) *Paragraph* 42 (*b*).—Alleged over-payment to a contractor.

(*c*) *Paragraph* 42 (*c*).—Discrepancy between the quantity and valuation of a work in the measurement book and the amount set forth in the bill.

3. The remarks in paragraph 50 of the inspection report show that sufficient care has not been devoted to the proper maintenance of service books, and the attention of the Executive Engineer should be drawn to the matter.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineer, III Circle.
" other Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 24th.

Recd. *Encl.*

G.O., 24th Mar. 1894, No. 808 W.

MARCH.

Inspection Report

Orders on the — on the accounts of the Kurnool division, dated 13th December 1893.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

Letter from the Superintending Engineer, I Circle, dated 9th Feb. 1894, No. 2455 G.D.
Office-note from Examiner, Public Works Accounts „ 26th „ „ „ 739 D.

Office-note from the Examiner, Public Works Accounts, dated Madras, 14th March 1894, No. 977 A.

In my No. 739 D., dated 26th February 1894, I stated that the question as to rates of pay admissible to officers who had entered or passed out of the colleges before 28th September 1893 would be referred to the Accountant-General, Public Works Department. Before this reference was made, however, I received Circular No. X, dated 28th February 1894, from the Accountant-General, Public Works Department (copy attached), which disposes of the question.

2. The resolution of the Government of India, No. 2523 G., dated 28th September 1893, is, however, silent (i) as to whether an Assistant Engineer, 2nd grade, now in the department should draw, on promotion to 1st grade, presidency allowance and presidency house rent as an Assistant Engineer, 1st grade, or at the rates applicable to Executive Engineers old 4th grade; and (ii) as to whether an Assistant Engineer (old) 1st grade graded as Assistant Engineer, 2nd grade, under the new classification should be allowed presidency house rent at Rs. 30 or only at Rs. 20 per mensem. I would request that an authoritative decision on the point may be obtained from the Government of India.

ENCLOSURES.

Circular from the Accountant-General, Public Works Department (Establishment), dated Calcutta, 28th February 1894, No. X.

[*Pay to be drawn under the new organization by Assistant Engineers at present in the department.*]

The Examiners of Public Works Accounts, Madras and Coorg, Bombay, Bengal, North-Western Provinces and Oudh, Punjab, Central Provinces, Burma, Assam, Hyderabad, and Rajputana and Central India.
The Examiner of Public Works and Railway Accounts, Baluchistan.
The Examiner of Accounts, Military Works Department.
The Examiner of Telegraph Accounts.
The Examiners of Accounts, North-Western, Oudh and Rohilkhand, Eastern Bengal, Burma, Mu Valley, and East Coast State Railways.
The Examiner of Accounts, Mari-Attock Extension Railway and Frontier Railway Surveys.
The Examiner of Accounts, Bhavnagar-Gondal-Junagadh-Porbandar Railway.
The Examiner of Accounts, State Railway Stores.
The Examiners of Guaranteed Railway Accounts, Madras and Bombay.
The Government Examiners of Accounts, East Indian, Bengal-Nagpur, Southern Mahratta, Indian Midland, Rohilkhand-Kumaon, Bengal and North-Western, and Assam-Bengal Railway Companies.
The Engineer-in-Chief, Ujain-Bhopal Railway.

The following is forwarded to the officers noted on the margin for information and guidance.

From the Examiner, Public Works Accounts, . . . , to the Accountant-General, Public Works Department, dated 29th December 1893, No. 11768.

With reference to Government of India Public Works Department Resolution No. 2523 G., dated 28th September 1893, I have the honour to inquire what pay should be passed to Assistant Engineers, 1st grade, on the old organization who have now become Assistant Engineers, 1st grade, on the new.

2. Hitherto I have passed them salary at the rate of Rs. 600 per month in accordance with paragraph 3 of the Resolution, and the travelling allowance of an Assistant Engineer, *i.e.*, daily allowances of Rs. 4 *per diem.* To such Assistant Engineers, 1st grade, as have also been notified as Executive Engineers, 4th grade, old scale, I have given Rs. 600 salary and the travelling allowance of an Executive Engineer in accordance with paragraph 5 of the Resolution. Those Assistant Engineers, 1st grade, on the old organization who became Assistant Engineers, 2nd grade, on the new draw Rs. 500 pay under paragraph 3 of the Resolution.

3. These rates of pay appear to me to accord with the clear wording of paragraph 3 which says "others" — that is, Assistant Engineers, 1st, 2nd and 3rd grades now in the department and students already entered at Cooper's Hill — "will continue to draw the present rates of Rs. 600, Rs. 500 and Rs. 350 rising to Rs. 400 after three years' approved service if not promoted at the end of three years." This wording is so clear that I have had no doubt about the matter.

4. * * * * *

. . . It is clear from paragraph 2 that the men who will enter Cooper's Hill next term will draw Rs. 550 per month when they attain the rank of Assistant Engineer, 1st grade, and therefore, if the men now in the department are only to draw Rs. 550 in that rank, the provisions of paragraph 3 are rendered null and void so far as they are concerned.

5. * * * * *

From the Accountant-General, Public Works Department, to the Examiner, Public Works Accounts, . . . , dated 8th January 1894, No. 52 E.

In reply to your letter No. 11768, dated 29th December 1893, I have the honour to state that I entirely concur with you in the views expressed therein.

ORDER—dated 24th March 1894, No. 810 W., Public Works.

The Accountant-General's circular will be communicated to officers concerned for information.

2. The question raised in paragraph 2 of the Examiner's note will be referred to the Government of India for orders.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
„ Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 24th.

Recd. *Encl.*

G.O., 24th Mar. 1894, No. 810 W.

MARCH.

Assistant Engineers

Circular from the Accountant-General, Public Works Department, on the subject of pay to be drawn under the new organization by — at present in the department, communicated to officers concerned, and the question raised by the Examiner regarding the rates of Presidency allowances admissible to them, referred for the orders of the Government of India.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From J. C. LARMINIE, Esq., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department (through the Examiner of Public Works Accounts), dated Pelandorai, 2nd March 1894, No. 68 W.

I have the honour to submit, for sanction, enclosed statement of temporary establishment required in the V Circle for the year 1894–95.

2. The necessity for the continuance of the establishment is explained in the remark column of the statement.

ENCLOSURE.

STATEMENT of proposition for revision of establishment, V Circle.

Order sanctioning present establishment. Government of Madras, Public Works Department. No.	Date.	Office to which the proposition refers.	Nature of changes. Present scale. No.	Designation.	Pay. Minimum.	Increment.	Maximum.	Average or fixed.*	Total cost.	Proposed scale. No.	Designation.	Pay. Minimum.	Increment.	Maximum.	Average or fixed.*	Total cost.	Proposition. Permanent. Increase per month. Amount.	Decrease per month. Amount.	Temporary. Increase per month. Period.	Amount.	Decrease per month. Period.	Amount.	Remarks.
					RS.	RS.	RS.	RS.	RS.			RS.	RS.	RS.	RS.	RS.	RS.	RS.	MON.	RS.	MON.	RS.	
1266 W. ..	20th Apl. 1892.	Chingleput	1	Clerk	..	..	..	15		1	Clerk (a)	..	..	..	15		..	..	12	180	..	..	
			1	Draughtsman ..	..	..	..	20		1	Draughtsman (b) ..	..	..	..	20		..	..	12	240	..	..	
2164 W. ..	5th Aug. 1892.		1	Clerk	..	..	..	14		1	Clerk (c)	..	..	..	14		..	..	12	168	..	..	
1266 W. ..	20th Apl. 1892.		1	Sweeper	..	..	..	1		1	Sweeper	..	..	..	1		..	..	12	12	..	..	
			1	Scavenger ..	..	..	..	½	50½	1	Scavenger ..	..	..	..	½	50½	..	..	12	6	..	..	
2023 W. .. 1266 W. .. 897 W. ..	28th July 1891 20th Apl. 1892 6th „ 1893	South Arcot.	1	Clerk or draughtsman.	..	..	..	25	25	1	Clerk or draughtsman.	..	..	..	25	25	..	..	12	300	..	..	Absolutely necessary to prevent arrears accumulating, the permanent establishment being quite inadequate for the work required of it; the necessity for the continuance of the establishment still exists owing to Tank Restoration works which are in progress in the division.
2023 W. ..	28th July 1891	Tanjore.	1	Sweeper ..	..	..	..	4		1	Sweeper	..	..	..	4		..	..	12	48	..	..	Usual charge.
1266 W. ..	20th Apl. 1892		1	Scavenger ..	..	..	..	½		1	Scavenger	..	..	..	½		..	..	12	6	..	..	
897 W. ..	6th „ 1893		1	Store lascar ..	..	..	..	5	9½	1	Store lascar ..	..	..	..	5	9½	..	..	12	60	..	..	
																				114			
1289 W. ..	13th May 1893.	Negapatam.	1	Clerk	..	..	..	10		1	Clerk	..	..	..	10		..	..	12	120	..	..	Absolutely necessary on account of the Tank Restoration Scheme work.
			1	Draughtsman ..	..	..	..	20		1	Draughtsman ..	..	..	..	20		..	..	12	240	..	..	
			1	Clerk	..	..	..	20		1	Clerk	..	..	..	20		..	..	12	240	..	..	
2556 ..	10th Oct. 1893.	Do. ..	1	Messenger	..	..	..	6		1	Messenger ..	..	..	..	6		..	..	12	72	..	..	Usual charge.
			3	Lascars	..	..	..	18		3	Lascars	..	..	..	18		..	..	12	216	..	..	
			1	Sweeper and scavenger.	..	..	..	1		1	Sweeper and scavenger.	..	..	..	1		..	..	12	12	..	..	
									75							75				900			
				Total ..	..	..	..	..	160		Total ..	..	..	..	..	160	..	..	..	1,920	..	..	

* In the case of appointments on progressive pay, the "average" should be calculated according to the rules in the Pay and Acting Allowance Code.

(a) This clerk is a copyist attached to the Accounts branch of the Division office. His entertainment was sanctioned on special recommendation of the Examiner, Public Works Accounts, and continues to be sanctioned since 1882—*vide* G.O. No. 804 W. of 24th March 1892, and G.O. No. 897 W. of 6th April 1893.

(b) Absolutely necessary on account of Tank Restoration Scheme works; continues to be sanctioned from 1888-89.

(c) Necessity for entertainment of this clerk as explained in this office endorsement No. 319 W., dated 14th July 1892, still continues, and therefore absolutely necessary.

Office-note from the Examiner, Public Works Accounts, dated 14th March 1894, No. 978 C.

ORDER—dated 28th March 1894, No. 815 W., Public Works.

The temporary establishment required for the V Circle during 1894-95, as detailed in the statement submitted by the Superintending Engineer with his letter recorded above, is sanctioned, but the pay of the store lascar required for the Tanjore division should be charged * to "Tools and plant, repairs."

* *Vide* G.O., No. 3157 W., dated 6th December 1893.

2. This sanction has been registered as Provincial No. 81 W. of 1893-94 and classified as Establishment, Temporary.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 28th.

Recd. *Encl.*

G.O., 28th Mar. 1894, No. 815 W.

MARCH.

Temporary Establishment

The — required for the V Circle during 1894-95, sanctioned with remark.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following papers:—

From G. D. WYBROW, Esq., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 12th May 1893, No. 161 G.N.

In reference to your memo. No. 5287 C., dated 14th December 1892, I have the honour to submit herewith plans and estimates, amounting to Rs. 74,300, for constructing a road from Kallikota to Boyarani, in Attagada, in Ganjám district, and to request that you will be so good as to obtain sanction of Government to the same.

2. I beg to enclose copy of letter No. 2948, dated 17th January 1893, from the Executive Engineer, Ganjám division, explaining the cause of delay allowed to occur in the submission of this estimate.

3. In checking the calculations of the earthwork, the differences between those of the Executive Engineer and by this office are so trivial that the estimate has not been altered.

No. 440 D.

Memorandum.

The road is in many places and for considerable lengths being raised unnecessarily with the object of improving the gradients. The longitudinal section shows that no such general improvements are required. The advantage of flatter gradients would be incommensurate with the cost and the higher banking a source of danger. It is thought that an embankment 2 feet in wet and 1 foot in dry cultivation would be generally ample, and that improvements are required only to gradients of less than 1 in 25 for bandy traffic. The estimate should be revised accordingly.

2. The catchment basin of the Korakori river up to site of bridge is given at 50 square miles and the discharge by the formula 450 M.$\frac{2}{3}$ as 6,106. In order to effect this discharge the velocity through bridge would be 10 feet per second and the water on the up stream side would have to head up to within $1\frac{1}{2}$ feet of intrados of arch. The bridge is therefore not nearly large enough for the catchment basin as given, but the catchment basin has not been correctly taken out. It is well defined on the ordnance map and is not less than 70 square miles.

3. It is probable that the waterways of the other bridges are equally insufficient and the data given as unreliable. They should be checked and the plans revised if necessary.

(Signed) J. HANNAN,
Ag. Chief Engineer, P.W.D.

21st June 1893.

To the Superintending Engineer, I Circle,
with enclosures.

From G. D. WYBROW, Esq., Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 6th January 1894, No. 956 G.N.

With reference to your memo. No. 440 D., dated the 21st June 1893, I have the honour to re-submit the plans and estimates, amounting to Rs. 71,200, for the construction of a road from Kallikota to Boyarani duly revised in accordance with your instruction.

2. The gradients of the road have been revised. The earthwork, however, from the commencement of the road to the 6th mile and from 22 miles 4,740 feet to the end of the road was carried out during the famine of 1889, and no alteration in these portions is now feasible. In the 11th mile the road surface is placed at 2 feet above the M.W.L. of the Korakori river, and this level is maintained up to 920 feet of the 12th mile.

3. The drainage area of the Korakori river is, as pointed out, 70 square miles. To pass this drainage a bridge of 3 spans of 30 feet has now been allowed, and a maximum flood will be passed through this bridge with a velocity of 5·9 feet per second. In order, however, to relieve this bridge during excessive floods two road dams of 200 feet have been provided for at 10 miles 1,800 feet and 10 miles 3,730 feet.

4. The design of the bridge at 1,395 feet of the 16th mile has been revised, as the waterway provided by the Executive Engineer was insufficient. The designs of the other bridges do not require alteration.

ORDER—dated 28th March 1894, No. 816 W., Public Works.

The estimate of Rs. 71,200 for constructing a road from Kallikota to Boyarani *viâ* Attagada in the Ganjám district is sanctioned.

2. The expenditure on the work to the end of 1892–93 was Rs. 7,275. An allotment of Rs. 15,000 was provided in the current year's budget, but the amount was subsequently withdrawn as the estimate for the work had not been submitted for sanction. The Superintending Engineer will include in his statement of demands for incomplete works the amount required for expenditure during 1894–95.

3. The sanction accorded in paragraph 1 has been registered as Provincial No. 152 W. of 1893–94 and classified as Communications, Original Works.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, I Circle, with plans and estimates (57 enclosures).
" Examiner, Public Works Accounts.
" Revenue Department.
" Judicial "
" Local and Municipal Department.
Editors' Table.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 28th.

Recd. *Encl.*

G.O., 28th Mar. 1894, No. 816 W.

MARCH.

Road

The estimate of Rs. 71,200 for constructing a — from Kallikota to Boyarani *viâ* Attagada in the Ganjám district, sanctioned with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 10th March 1894, No. 940 C.

In the following table the present sanctioned scale for my office is compared with the actual numerical strength and cost when I assumed charge in 1891 :—

—	1st July 1891.		1st January 1894.		Saving.	
	NO.	RS.	NO.	RS.	NO.	RS.
Accountants	22	4,788	12	3,675	10	1,113
Clerks	64	2,397	50	2,400	14	— 3
Total ...	86	7,185	62	6,075	24	1,110

the result being a reduction of 24 in numbers and of Rs. 1,110 a month (or over Rs. 13,000 a year) in cost.

2. I may notice, parenthetically, that the saving in printing charges consequent on a partial introduction of the Government of India forms amounted in 1892–93 to Rs. 2,332 ; the economy under this head, when the whole of those forms are in use, will therefore be considerably greater.

3 The result stated in paragraph 1 has been in a great measure due to simplification in methods of work, and it may be observed in passing that it has been achieved notwithstanding, or, more correctly, in consequence of, the facts—

(i) that, under my proposals, the initial pay for an accountant has been increased from Rs. 30 to Rs. 60, and that of an audit clerk from Rs. 15 to Rs. 30 ;

(ii) that, in these proposals, provision has been made for a considerably larger number of appointments in the *higher* grades under both accountants and clerks.

In other words, by eliminating from the office inefficient men on low pay and by securing the services of a superior class of men on moderate salary, with attractive prospects, it has been possible to obtain better results with a smaller establishment; while the abolition of redundant work has reduced clerical labour to what now approaches the minimum.

4. With a view to prevent a return to old ways, I have—with special reference to my impending transfer last December—committed to print an "Office Manual" (Code XIV, 66-A), in which—

(i) the duties of every member of the establishment, from gazetted officers in charge of branches down to copyists, are clearly defined, *e.g.*—

Chapter I, paragraphs 2 and 3,
Chapter III, paragraphs 11, 12 and 14,
Chapter IV, paragraphs 3, 8, 9, 10 and 11,
Chapter VI, paragraphs 16, 17, 20, 26 and 36,

(ii) each operation is described in methodical sequence, *e.g.*—

Chapter III, paragraphs 20, 22, 24 to 37, 68, 69, 84, 85, 101, 121, and 147,
Chapter IV, paragraphs 16, 22, 28, 31 to 112, 119, 121, 130 to 144,
Chapter VI, paragraphs 22, 23 to 25, 38,

so that, with this manual as his guide, a beginner with ordinary intelligence may become proficient in his duties without much instruction from others.

5. Chapters II and V of this manual are being passed through Press; but to avoid delay, I herewith submit, for the information and orders of Government, a copy of chapters I, III, IV and VI.

6. It has occurred to me that if divisional offices have a complete knowledge of the scrutiny to which their accounts, returns, and establishment bills are subjected in the Examiner's office, they will the more readily be able to comply with audit requirements *before* submission of those accounts, &c., to the avoidance of many of the objections and references that have now to be made by me. If this view commends itself to Government, the issue of each of these chapters to divisional offices may serve a practical purpose.

7. Chapter III, in particular, contains much useful, general information, *throughout*, on establishment matters; while its appendices D and E will probably supply a universal want in reference to travelling allowance rules. In this view, I have arranged with the Superintendent of the Government Press not to break up the type of pages 57 to 73 pending the orders of Government, on receipt of which the required number of copies can readily be struck off in a convenient form of "Hand-book of Travelling Allowance Rules."

8. Careful attention to chapter IV, with special reference to paragraphs 31 to 112 and 130 to 144, together with its appendices (omitting only K and N), will probably ensure greater accuracy in the preparation of divisional accounts.

9. Chapters I and VI show the value of systematizing work; for instance—

(i) paragraphs 43 to 48, chapter I, coupled with paragraphs 37 to 41, and appendix B of chapter VI, show how much can be done towards reducing the accumulation of correspondence records by classifying each letter, according to its relative value, at its initial stage;
(ii) paragraphs 76 and 77, *ibid*, coupled with paragraph 17, IV, chapter VI, describe a very simple method for the head of an office to exercise an effective check on the prompt disposal of correspondence;
(iii) paragraphs 89, 100, and 101, chapter I, provide very ready means for the head of an office to satisfy himself that work, in every section, is kept up to date;
(iv) paragraphs 4, 20, 27, and appendix A, chapter VI, show how the registration of letters may be simplified;
(v) paragraphs 38 and 39, *ibid*, provide a simple plan for the destruction of records throughout the year, instead of allowing them to accumulate and be destroyed spasmodically, or never;
(vi) appendices D and E of the same chapter illustrate the value of the adage, "A place for everything and everything in its place," in respect of records.

It will not of course be possible, in an office from which the head is frequently absent on tour, to adhere strictly to the dates specified in these portions of the manual; but the general principle involved in them is, at least, suggestive of a method that will adapt itself to any particular circumstances.

10. About 30 copies of each chapter are available for issue to divisional offices; and, as stated in paragraph 7, any number of copies that may be required of appendices D and E to chapter III can be struck off on receipt of the orders of Government.

Note by the Chief Engineer, Public Works Department.

The manual submitted by the Examiner is most complete, and although a large proportion of its contents is not directly applicable to Executive officers, there is a good deal which is so applicable, and, as remarked in paragraph 6 of his note, a knowledge of the scrutiny to which the accounts and returns of Divisional offices are subjected will be of great use in the prevention of mistakes.

2. I therefore support the Examiner's proposal that the four chapters now submitted be furnished to all Divisional offices.

3. The appendices D and E to chapter III are of more general application and might be separately reprinted with a view to their supply to Sub-divisional as well as Divisional offices.

4. I take this opportunity of expressing my strong sense of the services which Mr. Sherlock-Hubbard has rendered during his tenure of office, not only in the way of reducing work in his own office, but of improving the relations between it and the Executive branch of the department, to the great benefit of the public service.

MADRAS,
14th March 1894.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Chief Engineer, P.W.D.

ORDER—dated 28th March 1894, No. 817 W., Public Works.

His Excellency the Governor in Council approves the suggestions contained in paragraphs 2 and 3 of the Chief Engineer's note.

2. The thanks of Government are given to Mr. Sherlock-Hubbard for the compilation of the valuable manual of office work and for his services in facilitating the disposal of work and in maintaining good relations between his office and the Executive branch of the department.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
,, all Superintending Engineers.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Periyár Project.
,, Examiner, Public Works Accounts.
,, I. S. Sherlock-Hubbard, Esq.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Lated March, 28th.

Recd. *Encl.*

G.O., 28th Mar. 1894, No. 817 W.

MARCH.

Manual of Office Work

Mr. I. S. Sherlock-Hubbard, Examiner of Public Works Accounts, thanked for the compilation of the — and for his services in facilitating the disposal of work and in maintaining good relations between his office and the Executive branch of the department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper :—

From H. IRWIN, Esq., C.I.E., Consulting Architect to the Government of Madras, to the Chief Engineer, Public Works Department, dated Chepâk, 23rd December 1893, No. 2799.

I have the honour to submit herewith, for sanction of Government, a comparative statement, amounting to Rs. 5,50,362, for constructing the Connemara Free Library and Victoria Technical Institute now under construction.

2. The excess of Rs. 1,94,107 over the original estimate of Rs. 3,56,255 sanctioned in G.O., No. 3239 W., dated 6th December 1890, is partly due to the inclusion of the following additional works which have since been found necessary and for which a supplemental estimate was intended to be submitted :—

	RS.
(1) Converting the existing porch and passage of the Central Museum into rooms so as to connect the old and new buildings using the new porch as an entrance to both buildings	5,062
(2) Providing plinth protection with drain all round the buildings (not an absolute necessity but recommended)	4,037
(3) Forming new and diverting existing roads and cleaning and levelling the site and planting trees, &c. (recommended) ...	2,486
(4) Rebuilding compound wall with two new ornamental gates (not an absolute necessity but recommended)	6,622
(5) Laying on Red Hills water pipe around the building (recommended)	2,687
(6) Filling up the tank with river sand (not absolutely necessary but recommended)	6,450
Total ...	27,344

The cause of excess and savings on other items of the sanctioned estimate is explained in the remark column of the comparative statement. The estimate was insufficient both in provision for the items of work as well as in the rates which were generally lower than those for similar work in the High Court, and it has been found necessary to increase them in many instances. For a great deal of the work done in this building there was not sufficient experience to enable us to accurately calculate the rates when the estimate was framed. On the several items of the estimate now submitted there will probably be some savings and a considerable saving in the item "contingencies," but the full allowances have been put down as is usual.

ORDER—dated 28th March 1894, No. 818 W., Public Works.

With his letter recorded above, the Consulting Architect submits, for the sanction of Government, a revised estimate, amounting to Rs. 5,50,362, for the Connemara Library and Victoria Technical Institute at Madras for which an estimate of Rs. 3,56,255 was sanctioned in G.O., No. 3239 W., dated 6th December 1890.

2. The excess amounts to Rs. 1,94,107 and is 54·5 per cent. over the original sanction. It is due chiefly to the following causes :—

(a) Insufficient rates in the original estimate.
(b) Omissions from original estimate.
(c) Change of design or materials during construction.
(d) Additional works subsequently found to be necessary or desirable.

3. His Excellency the Governor in Council considers that the probability of this large excess should have been brought to notice earlier and authority obtained to the expenditure involved. Some of the deviations involve large sums and should not have been undertaken without specific sanction. The change in the design of the tower involves an excess of Rs. 30,000, while the substitution of cut-stone for terra-cotta enhances the cost of the library and reading room by Rs. 18,064, and that of the class rooms by Rs. 16,898.

4. As, however, it does not now seem possible to make any appreciable reduction, the revised estimate, altered to Rs. 5,50,566 to rectify errors in calculation, is sanctioned.

5. This sanction is registered as Provincial No. 151 W. of 1893–94 and classified as Civil Buildings, Original works.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Consulting Architect to Government,
with estimate.
" Examiner, Public Works Accounts.
" Public Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 28th.

Recd. *Encl.*

G.O., 28th Mar. 1894, No. 818 W.

MARCH.

Connemara Library and Victoria Technical Institute, Madras

The revised estimate of Rs. 5,50,566 for the construction of the —, sanctioned with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following paper :—

Proceedings of the Board of Revenue (Land Revenue), dated 22nd February 1894, Mis. No. 927.

Read—the following paper :—

From J. G. D. PARTRIDGE, Esq., Acting Principal Assistant Collector, Ganjám, to the Collector of Ganjám, dated Jhadupalli, 8th January 1894, No. 58.

With reference to your letter, R.C. No. 1224-Eng. of the 26th ultimo,* I have the honour to submit herewith two sketches—one showing the several existing compartments of the Parlákimedi Deputy Tahsildar's office building and the other showing the proposals made.

* October 1893.

2. Rs. 810 were sanctioned only for certain repairs to the sub-jail and for a few alterations to the office building, so as to convert the small room adjoining the clerks' room (marked D in the original plan) into a treasury room.

3. For want of space the Sub-Magistrate is at present holding his court in a room attached to the sub-jail, which is intended for the sub-jail guard. This room is required for the guard and, as already remarked in my letter No. 1394, dated 29th September 1893, is not one-third the size wanted. A new court room is, therefore, quite necessary. The present and proposed court rooms are shown as A in the original and revised plans respectively.

4. The rooms marked B and C in the original plan are the old sub-registrar's office now vacated and out of repairs and the present cook-room of the sub-jail respectively. This cook-room is insufficient and always damp, the floor being on a level with the ground. It will also shut up ventilation from the north to the proposed court room if not demolished. The Executive Engineer, Ganjám division, also proposes in his letter No. 3243 of the 17th February 1893, the demolition of the old sub-registrar's office and the existing cook-house and urinal. A copy of his letter is herewith sent.

5. The room marked E in the original plan is the gumastah's room, and in the small room G revenue and magisterial forms and lamp-stands are kept. The room F shown in both the plans by the side of the treasury room was utilized for keeping unclaimed property and property produced in criminal cases, but it has been removed as it is not advisable to have anything intervening between the sub-jail guard and the treasury. This is apparently one of the alterations already sanctioned, although the room was wrongly marked on the revised sketch.

6. The old record-room having been converted into a treasury room and the room F having been removed, there is no space for keeping the records and stolen and unclaimed property. The Sub-Magistrate proposes the construction of a separate room for these purposes with the court room, and I support his proposal, as the records are now kept exposed in the room where the clerks work.

7. The Sub-Magistrate also proposes the construction of a refreshment room by the side of the proposed record-room to keep drinking-water, &c., and a compound wall 12 feet high on the east, north and south of the sub-jail and 6 feet high round the remaining portion of the office building. A wall 4 feet high should, I recommend, be built round the compound to keep out cattle, &c., as it is very much exposed.

8. The Sub-Magistrate states that the urinal may or may not be removed.

ENCLOSURE.

From A. M. HAYES, Esq., Executive Engineer, Ganjám division, to the Principal Assistant Collector of Ganjám, dated Berhampur, 17th February 1893, No. 3243.

Referring to your letter No. 1321, dated 22nd July 1892, to the Collector, suggesting certain improvements or alterations to certain buildings attached to the sub-jail at Parlákimedi, as shown in the accompanying sketch (to be returned) prepared by you, I have the honour to request that you will be good enough to obtain Government sanction through the Collector with regard to (1) the demolition of the existing cook-house and urinal under paragraph 20, chapter XI of the Government of India Public Works Department code, volume I, and (2) the erection of a new cook-house as well as a new Sub-Magistrate's court room on the sites proposed by you, as plans and estimates cannot be prepared for them without the approval of Government being previously obtained—*vide* G.O. No. 1787 W. of 15th June 1892.

2. I enclose an estimate, amounting to Rs. 25, for demolishing the cook-house and the urinal referred to.

3. I am also now addressing the registrar of Ganjám to obtain Government sanction in his department through channel as regards the dismantling of the existing sub-registrar's office and the construction of a new one on the site referred to, as the buildings belong to that department.

Endorsement of C. J. WEIR, Esq., Acting Collector of Ganjám, dated 6th February 1894, Ref. No. 1224, Eng.

Copy submitted to the Board of Revenue in the Land Revenue Department together with the marginally-noted papers with a request that, in the circumstances explained, the construction of (1) a new court-room for the Sub-Magistrate, (2) a new record-room, (3) a new cook-room and a compound wall 4 feet high may be sanctioned and the orders of Government obtained for the preparation of estimates by the Public Works Department and to the demolition of the existing cook-room, &c.

1. Copy of Ganjám Division Executive Engineer's letter, dated 17th February 1893, No. 3243.
2. Sketches showing the several existing compartments of the Parlákimedi Deputy Tahsildar's office building and the proposals made.

2. The Executive Engineer will meanwhile be asked to furnish estimates for such of the proposed rooms, &c., as may cost not more than Rs. 500—*vide* G.O., dated 7th October 1892, No. 2806 W., Public Works, communicated with the Board's Proceedings, dated 5th November 1892, No. 643. The estimates will, on receipt, be forwarded for sanction and an additional allotment of funds applied for.

Resolution—dated 22nd February 1894, Mis. No. 927.

Submitted to Government with reference to G.O, dated 22nd October 1892, Mis. No. 4644, with the request that sanction may be accorded for the preparation of plans and estimates for the works referred to by the Collector.

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

No. 1156, Revenue.

Transferred to the Public Works Department for the issue of the necessary orders.

Fort St. George, (Signed) Ll. E. BUCKLEY,
17th March 1894. Ag. Under Secy. to Govt.

Order—dated 28th March 1894, No. 825 W., Public Works.

Communicated to the Superintending Engineer, I Circle, who will arrange for the preparation of the required plans and estimates.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, I Circle, with two plans.
„ Revenue Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 28th.

Recd. *Encl.*

G.O., 28th Mar. 1894, No. 825 W.

MARCH.

Deputy Tahsildar's office building at Parlakimedi, Ganjam District

The Superintending Engineer, I Circle, directed to arrange for the preparation of plans and estimates for certain additions and alterations to the —.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper :—

From S. G. WOOD, Esq., Officiating Under Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, 15th March 1894, No. 889 G.

In reply to your letter No. 231 W., dated 25th January 1894, I am directed to say that an officer on furlough out of India who returns to this country to spend the balance of his furlough is not entitled to an advance of pay under article 81 (*a*) of the Civil Service Regulations.

ORDER—dated 29th March 1894, No. 839 W., Public Works.

Communicated to officers of the Public Works Department for information.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
„ the Consulting Engineer for Railways.
„ Superintending Engineers.
„ the Consulting Architect.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Railway Accounts.
„ the Examiner, Public Works Accounts, with reference to his No. 164 A, dated 19th March 1894.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 29th.

Recd. *Encl.*

G.O., 29th Mar. 1894, No. 839 W.

MARCH.

Advance of Pay

Letter from the Government of India stating that an officer on furlough out of India who returns to this country to spend the balance of his furlough is not entitled to an -- under article 81 (*a*) of the Civil Service Regulations, communicated to officers of the Public Works Department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper :—

From Lieutenant-Colonel A. W. SMART, R.E., Superintending Engineer, VI Circle, to the Chief Engineer, Public Works Department, dated Trichinopoly, 10th March 1894, No. 1059 T.N.

With reference to your No. 3412 C., dated 23rd October 1893, and G.O. No. 2862 of the 6th November 1893, I have the honour to state that, after inspection of the site of the proposed pier at Tuticorin, I am of opinion that borings should be even at this late date taken to ascertain the nature of the sea bottom and the possibility of screwing down the new piles to the full depths of 12, 14 and 16 feet allowed. It is said that the wooden piles of the old structure were driven to a depth of 12 feet, but there is nothing on record to show that this was actually the case, and, in a work of the magnitude of the new pier, I am of opinion that it is not safe to commence screwing down the piles without first ascertaining if they will go down to the full depth allowed. If after the work is commenced we meet with difficulties of this kind the expense of work will be greatly increased and we may be forced to place the deck at a higher level than now proposed. To this Captain Baker objects as the labour and expense of lifting, which is now principally done by parbuckling, would be increased.

2. I therefore ask sanction to be allowed to take borings or to screw down some of the piles which are already on the spot at intervals along the line of the new pier. The work necessary can be easily and cheaply done by running out light platforms from the existing jetty and need not cost more than Rs. 1,000 in all. It is not likely that Messrs. Burn & Co. will be ready to commence their work for another two or three months.

ORDER—dated 29th March 1894, No. 840 W., Public Works.

The proposals of the Superintending Engineer are approved.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, VI Circle.
„ Marine Department.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 29th.

Recd. *Encl.*

G.O., 29th Mar. 1894, No. 840 W.

MARCH.

Pier at Tuticorin

The proposals of the Superintending Engineer to take borings to ascertain the nature of the sea bed or to screw down some of the existing piles at intervals along the line of the new —, approved.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 21st March 1894, No. 1095 B.

[Inspection report on the accounts of the Cuddapah division, dated 15th December 1893.]

Submitted to Government for necessary action, special attention being invited to the following points :—

2. *Paragraphs* 12 *and* 12 *A*.—The cash-book being the most important record of an office, it is imperative that better arrangements should be made for its more careful upkeep.

3. *Paragraphs* 16, 29, 30, 33 *and* 34.—The registers of works are not maintained as they ought to be, and it is evident that they require careful scrutiny on the part of the Executive Engineer.

4. *Paragraph* 17.—The system of mixing up materials supplied by one contractor in the bill of another contractor who has tendered for labour is liable to lead to complications in accounts and should be prohibited.

5. *Paragraph* 18.—In this division also the code rules prescribing the use of work slips are ignored. This point has, however, been taken up in G.O., No. 248 W., dated 29th January 1894.

6. *Paragraph* 20.— Contractors' material should not be dealt with as " materials at site," but should be charged off direct to sub-heads concerned.

7. *Paragraph* 22.—Every endeavour should be made to clear off these old outstandings.

8. *Paragraphs* 30 *to* 33.—The works abstracts appear to call for more care in their compilation.

9. *Paragraphs* 35 *to* 37.—Accounts of materials at site (departmental) in Form 7 F should be at once started and receive careful attention.

10. *Paragraphs* 38 *and* 41.—The discrepancies should be inquired into and adjusted and a proper account kept of the tools given out on loan.

11. *Paragraphs* 45 *to* 48.—The service books should be at once taken in hand and put in order.

12. *Paragraph* 49.—The over-payments noticed should be recovered without delay and more care should be exercised in checking travelling allowance claims, the journals in support of which are not sent in to audit.

Enclosure.

Report of an inspection of the accounts of the Executive Engineer, Cuddapah Division, made on 4th and 5th December 1893 by Mr. W. A. Crisp (Examiner, 4th class, 3rd grade, temporary), Deputy Examiner, Public Works Accounts, Madras, dated 15th December 1893.

Last inspection by Mr. M. H. Gaynor, Deputy Examiner, on 24th—26th August 1891.

2. Executive Engineer Mr. A. B. Todd, 2nd grade, who took charge from Mr. C. J. K. Watson, Executive Engineer, 2nd grade, on 31st October 1893.

3. Mr. T. W. Platel, Accountant, 8th grade, now attached to the division, took charge of the accounts on 24th February 1893, but obtained leave from 6th July and rejoined on 5th August until 22nd idem when he again obtained leave until 8th October 1893; since then he has been continuously in charge. There have been seven changes of accountants since the last inspection (see paragraph 60).

4. *Test audit.*—This was applied to the accounts of the division for July 1893, and the results are recorded in paragraphs 28 to 59.

5. *Constitution of the division and arrangements for financing.*—There are four sub-divisions as under:—

(1) Cuddapah—Mr. G. R. Venkatarama Iyer, Assistant Engineer—Drawing account on Cuddapah and four sub-treasuries. Grants two imprests of Rs. 100 each to two overseers.

(2) Madanapalle—Sergeant E. Huson, Supervisor—Drawing account on Madanapalle and three other sub-treasuries. One imprest of Rs. 50 with an overseer.

(3) Sagiléru—Mr. R. Enright, Supervisor—Drawing account on two sub-treasuries—Badvel (Cuddapah) and Mundlapad (Kurnool). No imprests.

(4) Head-quarters—Executive Engineer—Drawing accounts on Cuddapah and Kurnool treasuries. Two imprests with overseer, town works, Rs. 100; head clerk, Rs. 25.

6. *Control over expenditure.*—The work of the division is carried out by means of contractors and piece-workers.

7. Measurements are not always crossed off against the bills on which paid—see book no. 1113, pp. 186 to 197, of the town overseer.

8. *Banking arrangements.*—The pass books are obtained from treasuries at the beginning of the month and not returned to be written up till towards the close of the month. The Cuddapah pass book should be written up weekly and that with the Kurnool treasury twice a month *vide* code, volume 11, chapter 11, paragraph 17 (Provisional Issue).

9. *Cheques.*—The state of drawing account on counterfoils is usually initialled by the Executive Engineer, but this had not been done in the case of nos. 56036/26 to 29 C., dated 2nd December 1893. A register of cheque books has only just been opened for 10 new books received on 1st December. There were also six partly used books in stock which should first be utilized. A list was said to have been previously maintained but could not be produced. Counterfoils of over five years are not destroyed as they should be.

10. The certificate of count of cheques is not signed by the Executive Engineer, but initialled by the accountant only.

11. *Cash arrangements.*—Imprest accounts are not always closed before the end of the month, and when this is done they are sometimes not recouped till the beginning of the following month. This was noticed in the case of the Cuddapah, the Madanapalle, and the Head-quarters sub-divisions.

12. The divisional cash book is written up by the head clerk and is not a creditable record, corrections of entries and totals being frequent and in many instances without any initials. This is due entirely to careless posting, while there is no evidence of check of entries or totals by the accountant, who however, initials the closing entries at the end of the month. The closing entries for March, May and June 1893 are not signed by the Executive Engineer.

12-a. The head clerk writes a hand which is not adapted for so important a record as the divisional cash book and there is moreover no reason why the divisional accountant should not post it. The divisional disbursements are small and departmental expenditure light, so that this duty need not interfere with his careful supervision and examination of the accounts generally.

13. *Stores and Materials.*—There is no stock in the division.

14. Works abstracts are all prepared in the divisional office. Sub-divisional officers are advised of the progressive outlay on works in progress report forms nos. 90 and 91 for major and minor works respectively. A complete record of outlay on all works is also maintained in form no. 91 as a means of ready reference by the assistant accountant. This is a voluminous record entailing much unnecessary labour.

15. A comparison of the schedules of expenditure for August 1893 with the works abstracts and registers of works disclosed several discrepancies and errors of procedure which are described in paragraphs 28 to 32.

16. *Registers of works.*—These are not properly posted in the following respects, and do not therefore admit of any useful comparison with estimate, or of working rates being fully ascertained:—

(1) Estimate not distributed over sub-heads (Sagiléru project Rs. 3,11,000. Revised estimate submitted).
(2) Sub-works under Rs. 5,000 not detailed by sub-heads.
(3) Outlay not detailed by sub-heads when one contractor employed.
(4) Contractors' materials shown as "materials at site."
(5) Charges incorrectly distributed.
(6) Omission of actual rates.

These irregularities came under notice in connection with the registers for—

	Estimate.	Outlay	Materials at site.	
	RS.	RS.	RS.	
1. Sagiléru project ...	3,11,000	37,833	...	
2. Patha Cuddapah tank new supply channel ...	37,000	37,142	* 1,738	(Revised estimate submitted).
3. Nagaripaud anicut ...	13,400	11,092	4,882	

* Contractors' materials Rs. 1,379.

17. In the case of the last-named work there are petty contractors for labour and for materials separately at schedule rates, but in the final bills of the former (labour contractors) prepared for payment in November (and which included other than tendered items) both labour and materials are charged for collectively at *estimated* rates, the value of materials supplied to the contractors being deducted at tender rates (for materials) in the body of the bill. It is thus impossible to ascertain whether the contractors are being paid for labour within or in excess of contract rates. The deductions thus made on account of materials amount to Rs. 5,554 against Rs. 4,882 recorded as materials at site in the register of works. An investigation of the discrepancy disclosed that the difference had been previously charged direct to other sub-heads on purchase of the materials.

Further irregularities in connection with the registers of works are commented upon in paragraphs 29 to 32.

18. Works-slips are not prepared for the information of the Superintending Engineer, although excesses appear in totals and sub-heads of estimate in the cases dealt with above and in paragraphs 33 *et seq.*

19. There are seven completion reports due, the submission of which should be expedited.

20. *Materials at site.*—The value of these as shown in registers of works is Rs. 11,891-7-10 as under:—

	RS.	A.	P.
Patha Cuddapah tank	1,737	14	7
Nagaripaud anicut	4,881	11	6
Sub-Magistrate's office, Piler	5,271	13	9

but as previously stated these are said to include contractors' materials and the figures are not otherwise reliable. No accounts of materials at site are obtained from sub-divisional officers and no reliable record of the transactions is maintained by the divisional office. It is necessary that a clear distinction should be preserved between contractors' and departmental materials, only the latter being recorded as "materials at site" and the former being charged to sub-heads of work, or treated as advances to contractors, if they are paid for them before the materials are utilized and Measured up in work done. Issues of departmental materials to contractors should also be charged to sub-heads of estimate concerned, or, if recoverable from the contractors, should be charged to their personal accounts until adjusted.

(*b*) An account of the materials thus received and issued should be obtained from the sub-divisional officer whenever any transactions take place and should be filed with the works abstract of the work concerned.

(*c*) The irregularities noticed in the case of individual works are further dealt with in paragraphs 35 to 37.

22. *Outstanding balances due to contractors.*—These consist of 9 items aggregating Rupees 657-13-9, one from November 1892 and the others from January and February to June 1893. There are also three items aggregating Rs. 68-0-7 due to piece-workers since December 1892. These are brought forward monthly on the extract from contractors' ledger, but active steps should be taken to clear them off.

23. *Registers of tools and plant.*—The divisional register is posted to date, but certain errors and discrepancies noticed on comparison of the monthly returns are detailed in paragraphs 38 to 42.

24. *Service books.*—The irregularities and omissions noticed are described in paragraphs 46 to 48.

25. *Establishment outstandings.*—There are several items still awaiting measures for recovery or adjustment as described in paragraphs 43 and 44, which also describe certain irregularities of procedure requiring to be remedied.

26. *Travelling allowances of subordinates whose journals are not audited.*—Over-payments were noticed in two instances in July 1893 as described in paragraph 49. Recovery awaited.

27. *Register of deposits.*—A comparison with the pass books disclosed irregularities and omissions in three instances, which are detailed in paragraphs 50 and 51.

28. *Unvouched outlay* amounting to Rs. 339–11–7 was checked with the vouchers filed in divisional office with the following results:—

(*a*) *Divisional vouchers nos.* 11 *and* 13 *for Rs.* 1–3–0 *and Rs.* 2–0–9.—These receipts are signed by a departmental maistry as supplier.

(*b*) *Divisional voucher no.* 85.—As. 7 was paid by surveyor Visvanada Iyer for trainage to one Rahiman Sahib, divisional lascar, and erroneously charged off to work instead of to establishment. The amount was also claimed by the lascar in his journal and accordingly paid to him. The over-payment should be recovered and credited to the work to which the amount was originally debited.

(*c*) *Divisional voucher no.* 19.—As. 12, travelling allowance paid to surveyor Visvanada Iyer for May 1893, is debited to work instead of to establishment.

(*d*) *Cuddapah Sub-divisional voucher no.* 21, *N. M. Roll for* 21*st*—27*th June* 1893 *for Rs.* 34–2–0.—The nature of work done is not noted in part iii.

(*e*) *Divisional vouchers nos.* 83 *and* 84 are not signed by the responsible disburser.

(*f*) *Divisional vouchers nos.* 18 and 19 for travelling allowance paid to surveyor Visvanada Iyer and Cuddapah Sub-divisional voucher no. 13 pay of watcher for materials should have been submitted to audit with the divisional accounts.

Work Abstracts and Register of Works.

29. Patha Cuddapah tank supply channel, estimate Rs. 37,000—

(*a*) Rs. 742–7–2 to be treated as decrease to materials (*vide* c.o v. nos. 5 and 9) was erroneously credited to the sub-works "Syphon sluice across the Boogga river" (Rs. 340) and "Chintalaguntavanka anicut" (Rs. 402–7–2), *i.e.*, work done has been under-charged to sub-works to the amount of Rs. 742–7–2. The value of materials at site shown by the register of works, viz., Rs. 1,216–9–11, should be Rs. 474–2–9.

(*b*) The register of works for this work is not detailed by sub-heads but by sub-works, although each of these sub-works is estimated to cost over Rs. 500. One of the sub-works "Forming bank and cutting channel" is however accounted for by sub-heads on a separate folio, the explanation of which was that there are three contractors employed on that portion of the work, while each of the other sub-works is carried out by a single contractor. The *whole work* should be accounted for by sub-heads.

(*c*) *C. O. V. no.* 8.—Dressed stone was purchased departmentally for Rs. 120 and charged off to the sub-work "Constructing a syphon across the Boogga." It was ascertained that the materials were supplied to a contractor, but there was no voucher for, or account of, the issue and the amount was not debited to the contractors' personal account pending recovery or adjustment which was effected by deduction from value of work done in September 1893.

(*d*) *Divisional C. B. no.* 99.—The M. R. for 1st—15th July 1893 for Rs. 70–4–6 on which only Rs. 37–11–0 were paid is taken as for Rs. 37–11–0, the amount of arrears unpaid Rs. 32–9–6 being omitted. The arrears were due to insufficiency of the overseer's imprest. A temporary advance should be made in such cases (as when cashiers are employed) and treated as cash in transit.

30. Sagiléru Upper Project, estimate Rs. 3,11,000—

(*a*) The work abstract and the posting of the same into the register of works are incorrect. Rs. 2–6–7, arrears due paid in c.o v. no. 10, is taken as work done and again as decrease to arrears. Hence the aggregate of the items of work done in the register of works is in excess of the actual amount.

(*b*) Rs. 2–2–10, rent paid for shelter for storing famine tools, is charged to the item earthwork.

31. Tengatur Santha Calva, estimate Rs. 230—

No work done since last bill; the balance of Rs. 21–10–7 was paid in c.o.v. no. 24, but the work abstract and register of works show *pies* 11 as work done and Rs. 21–9–8 as arrears due. This was found necessary to correct the posting in March 1893, when the value of work done was shown as Rs. 216–9–8 instead of Rs. 216–10–7.

32. Constructing Sub-Magistrate's office at Piler, estimate Rs. 10,851—

Rs. 55–10–11 paid in c.o.v. no. 38 should be charged to "Burnt stone in chunam" and not to "Sub-heads under Rs. 500."

33. *Register of Works*—

(*a*) Sagiléru Upper Project, estimate Rs. 3,11,000—

The estimate has not been distributed by sub-heads in the register, but progress is accounted for under the respective items of work done.

(*b*) Patha Cuddapah tank supply channel, estimate Rs. 37,000; expenditure Rs. 37,142—

Sub-works.	Estimate.	Expenditure.
	RS.	RS.
Chintalavanka anicut	5,163	5,982
Improving shrotriem anicut across Parlavanka ...	1,298	1,421
Constructing syphon across the Boogga river ...	11,772	14,252

(*c*) Nagaripaud anicut across the Gunjinair river, estimate Rs. 13,400; expenditure Rs. 11,092—

Sub-works.	Estimate.	Expenditure.
	RS.	RS.
Items costing below Rs. 500	2,348	3,304
Petty supervision	275	336

(*d*) Hastinapuram tank, estimate Rs. 6,300; expenditure (to October 1893) Rs. 6,479—

Excesses on certain sub-heads and on others without provision. Payments in November 1893 amount to Rs. 2,373, and the total outlay at end of November 1893 will be Rs. 8,852. A revised estimate is said to have been submitted.

34. Sub-Magistrate's office at Piler, estimate Rs. 10,851; outlay Rs. 7,047—

The quantity of coursed rubble stone in mortar has not been entered and rates are not worked out.

35. *Materials at site.*—No account of materials at site is kept or received from sub-divisional officers, although in the case of works accounted for by sub-heads or sub-works a column is opened for materials at site which is composed partly of advances made to the contractor on the security of materials and partly of departmental materials. Advances to contractors should not be treated as materials at site, but recorded as advances due by contractor or charged off to the sub-heads or sub-works concerned and debited to the contractors' personal account in the ledger. Only departmental materials issued to or purchased for a work should be treated as materials at site when they cannot be allocated to sub-heads. An account of such materials should be obtained from sub-divisional officers in such cases whenever the materials are operated upon.

36. Value of materials taken over by contractors is almost always deducted from the body of the bill instead of being shown in the memorandum of payments.

37. Sub-Magistrate's office at Piler, estimate Rs. 10,851—

(*a*) The value of materials at site amounted to Rs. 5,271–13–9. No list of articles in balance is in existence. To end of March 1893 a list was prepared in the divisional office, but subsequently no account was kept and the matter was left to take care of itself. There were two contractors employed, both of whose accounts have been closed, and now a third man is doing the work and piece-workers are also employed. Most of the materials at site are the materials supplied by the contractors who have failed, and on the closing of whose accounts the articles have become the property of Government.

(*b*) The materials at site account was gone into from the commencement of the work and statements of articles in balance were prepared from April to October 1893 which amount to Rs. 5,253–0–9 as against Rs. 5,271–13–9 entered in the register of works. The lists should be sent to the sub-divisional officer who should verify the balances and send a statement showing the full particulars of articles issued, with the names of the piece-workers, &c., in view to the value of such materials being charged off to sub-heads concerned. The posting of work abstract in regard to transactions under materials at site should be based on the sub-divisional form no. 7-F. Any statements of materials at site written up in the divisional office are obviously useless for the purpose of determining the responsibility of the sub-divisional officer for the materials in his charge.

(*c*) The examination of the account of materials at site disclosed that Rs. 29–13–9, the value of dynamite and other combustibles transferred from Panchalamari tank, had not been adjusted.

(*d*) Among the materials there is paint worth Rs. 608–15–10 which is said to be in excess of requirements. The greater portion of it is kept in the divisional stores and not sent to the site of work.

For works not accounted for by sub-heads in the register of works, no account of materials is either received from sub-divisional officers or called for by the divisional office.

38. *Half-yearly Registers, Tools and Plant.*—The following discrepancies between the articles issued to and acknowledged by the sub-divisional officer, Sagiléru, &c., were noticed:—

	Issued from head-quarters stores.	Received by Sagiléru sub-divisional officer.
Rules, folding, with brass slidings ...	2 (July 1893.)	1 (Aug. 1893.)
Scales, letter-weighing with weights ...	1 (")	*Nil.* (")
(These are however shown in the head-quarters stores half-yearly registers as 1 and *nil* respectively.)		

	Issued by Mr. Elliot.	
Axes, pick	12	11
Crowbars	5	6

	Issued by sub-divisional officer, Cuddapah.	Acknowledged by Sagiléru.	Unacknowledged by Divisional Stores.
Prismatic compass ...	2 (Apr. 1893).	1 (Aug. 1893).	1

39. Sanction of Government should be obtained for the write-off of 20 handles for axes, pick (famine), with overseer, Cuddapah, which are described as broken and in pieces.

40. The sub-divisional officer, Madanapalle, has noted in his half-yearly return for 31st August 1893 that the value of two billhooks and one quarry pick is recoverable from Mr. R. Enright, his predecessor, who is now in charge of the Sagiléru sub-division, but no action has been taken in the matter by the divisional office.

41. Articles issued on loan to District Board Engineer, Sub-Collector and Tahsildars from head-quarters stores and Madanapalle sub-division during famine, were written off the accounts of the respective stores, but held as part of the balance in the divisional half-yearly register and hence any attempt to reconcile the balance in divisional return with the aggregate balances in the sub-divisional returns is impossible. A list of articles issued to the above-named officers was kept up until the close of the half-year ended 31st August 1892, but since then no postings have been made and there is therefore no record to show the number actually due from them. The tools returned by them from time to time are shown as receipts in sub-divisional form no. M. 12, but the individual from whom received is not always specifically stated, and the sub-divisional officer is said to keep a detailed account of these transactions, regarding which the divisional office has no information. The number ascertained to be outstanding to end of 31st August 1892 was—

—	Sub-Collector.	Local Fund Engineer.	Tahsildar, Badvel.	Tahsildar, Sidhout.
Axes, pick	957	1,503	200	..
Crowbars	{ 46 369	} 25	200	40
Hammers, sledge	6	..	..	..
Do. stone breaking	212	4,267	400	..
Hatchets	10	..	..	..
Hooks, bill	24	..	..	..
Jumpers, iron	18	..	..	..
Mamoties	852	1,525	200	25
Tampers, iron	36	..	..	..

The account with each of these officers should be made up and the number actually due determined, steps being taken to recover them without further delay.

42. Articles issued on loan should not be removed from the store returns, but treated as part of the balance in the same way as an instrument issued to the Executive Engineer or a member of the office, a subsidiary account being kept if the transactions are frequent and numerous.

43. *Outstandings in establishment schedule*—

(*a*) Salaries audited but not paid outstanding from December 1892—

	RS. A. P.	RS. A. P.
15 items amounting to	...	299 0 1
Of which 3 paid in November	101 8 2	
1 on leave	4 2 8	
1 requisition sent	53 8 0	
— 5 —		159 2 10
10 unsettled items		139 13 3

(*b*) Travelling allowances audited but not paid—

17 items amounting to Rs. 162-8-1 outstanding from April 1893.

(*c*) Advances of railway fare to lascars are charged off direct to establishment and appear as paid but not audited. If the system of meeting these charges from standing imprests granted for the purpose as per G.O., no. 1156 W., dated 27th April 1891, be introduced, the items can be reduced. The head clerk of the divisional office holds an imprest for this purpose, but payments by camp clerk from temporary imprests are directly charged in the cash book. The amount of such expenditure should be taken into the head clerk's imprest account on return of camp clerk to head-quarters.

44. The long list of unsettled items is due, to a great extent, to the schedule of establishment charges having been left in arrears for a considerable period owing to changes of accountants, &c. Steps should at once be taken to adjust the items.

45. *Service books*—

(*a*) The following books have not yet been re-attested :—

Name.	Rank.	Date of last attestation.
Sergeant E. Huson ...	Supervisor, 2nd grade ...	Date not entered.
M. Nagarathna Naiker.	Sub-overseer, 2nd grade ...	25th Feb. 1888.
P. Latchman Row ...	Clerk, III class, 2nd grade ...	19th Dec. 1887.
V. Gurunada Row ...	„ IV class, 2nd „ ...	19th „ „
V. Guruviah Chetty ...	„ „ 3rd „ ...	19th „ „
E. Narayaniah	„ „ „ „ ...	8th Feb. 1888.
M. Deenadayala Naidu	„ „ „ „ ...	27th June „
S. Hanumajee Row ...	„ V class, 1st „ ...	6th Mar. „
Abdul Kader... ...	Messenger	17th Feb. „
Shaik Gowsmeah ...	Do.	25th „ „

46. Events are noted at the beginning of the month following on completion of salary bill and not as soon as they take place or become known (*vide* G.O., no. 272 W., dated 4th February 1893).

(*a*) The following events have not been noted in the service books :—

Pakrudeen, lascar—Leave without allowances for one month from 1st Sept. 1893.

Mr. Venkatappiah, Accountant, 7th grade—Transfer to Cuddapah with effect from 1st October 1893.

(*b*) C. Chithambara Achary, a sub-overseer, has been absent from duty from 14th August 1893 and the nature of leave to be granted to him has not yet been determined.

47. The service book of Overseer M.R.Ry. G. M. Subrayalu Naidu is stated to have been sent with his application for pension, but the service book is omitted from the register. The service book of Accountant M.R.Ry. R. Kuppusami Naidu is said to have been retained in Examiner's office and not sent to the divisional office, the accountant being on furlough.

48. V. Gurunada Row, Clerk, IV class, 2nd grade, was on privilege leave from 25th July to 20th September 1893, but the entry in service book is from 25th July to 19th September 1893.

49. *Journals of subordinates not submitted for audit.*

(*a*) *S. Hanumajee Row, Clerk, V class, 1st grade*—Halted at Badvel from 19th June to 3rd July 1893. Daily allowance was passed for 19th to 28th June 1893 for a period of *ten days*, but for 1st to 3rd July 1893 daily allowance was also claimed and passed. As. 12 has therefore been overpaid and should be recovered.

(*b*) *E. Narayaniah, Clerk, IV class, 3rd grade*—Left Cuddapah by train at 7-10 P.M. on 2nd June 1893 and arrived at Madanapalle at 8 P.M. on the 3rd and repeated the same journey on 16th, arriving at Madanapalle at 8 P.M. on the 17 June 1893, and has drawn daily allowance at As. 6 for the 3rd and 17th June 1893, which is inadmissible.

50. (*a*) *Deposits in Savings Bank*.—The pass book for the security deposit of Gundu Row, contractor, is in his own name instead of in that of the Executive Engineer.

(*b*) The date of refund is not noted in the register of deposits.

51. A pass book was received from the sub-divisional officer for Rs. 15 paid direct into savings bank by Allamkhan Thapeek without the transaction being shown in the sub-divisional cash book. The pass book has been returned to the sub-divisional officer who has been called on to explain.

52. *Register of bills.*—The register is incomplete, date of check and return and of payment by sub-divisional officer not being noted in several cases. Examiner's C.L. No. $\frac{388}{A}$, dated December 1892, requiring an additional column to be opened to show the date of check and return by the accountant has also not been attended to.

53. The following instances of delay of more than one month in preparation of bill were noticed :—

	Amount. RS.	A.	P.	Date of measurement.	Date of bill.
G. Subbiah	118	2	6	14th Dec. 1892	1st Feb. 1893.
C. Subbiah	288	15	7	18th ,, ,,	1st ,, ,,
Peersaibgari Gayboo Saib.	51	3	9	20th Nov. ,,	10th ,, ,,
Ramasami Chetty ...	169	2	9	20th May 1893	1st July ,,

54. Delay in payment of bills—

	Amount. RS.	A.	P.	Date of receipt.	Date of payment.
Syed Hussain Sahib ...	122	14	8	24th March 1893	17th July 1893.
Do. ...	1,176	4	4	24th ,, ,,	17th ,, ,,
M. Subba Reddy ...	3,714	0	4	14th Aug. ,,	10th Nov. ,,
B. Tirumala Reddy ...	2,216	14	9	14th ,, ,,	21st ,, ,,
Chinnavadu	371	11	10	14th ,, ,,	21st ,, ,,
	452	9	6		
	905	4	11		

55. *Contractors' Bills.*—C. O. V. nos. 10 and 27 are final payments, but the form used is no. 16 (hand receipt). This form is not used for intermediate payments. Every bill is prepared in full detail and in duplicate by the sub-divisional officers, the duplicate being the record copy for the divisional office.

56. *Comparison of vouchers*—

(*a*) C. O. V. no. 35 (paid in cash)—The payment of the salaries of conservancy establishment on 21st July 1893 is certified to by the overseer, town works, but the entry in the cash-book is dated 27th July 1893.

(*b*) Divisional voucher no. 83 (Petty voucher)—Voucher is dated 14th July 1893, but cash book entry is dated 18th July 1893.

57. *Account of service labels.*—The value of service labels used is noted in the several despatch registers, which are kept in four series, with an abstract, in which the balance is struck daily. The balance is apparently only counted at very long intervals, the date of last attestation by the head clerk being 19th May 1893. This should be done at least weekly. The balance of stamps amounting to Rs. 16–4–9 was counted correct.

58. The counterfoils of requisitions are not in order. In no case do they bear the initials of anyone, and in some cases dates are also omitted.

59. The new form is now used, but the provision made therein for recording the balance on the date of preparing the requisition is neglected.

60. The Accountant, Mr. Platel, is intelligent and capable, but is not well posted up in the code and procedure applying to divisional accounts. He also showed himself to be unacquainted with the details affecting the accounts of works, &c., which are dealt with by clerks without any proper supervision. He is young however and has suffered considerably in health during his service in the division, which has been twice interrupted by sickness since he joined in February of the current year. There were previously frequent changes of accountants from the same cause, and the irregularities and delays in clearing arrears, &c., noticed in this report are in some measure due to this cause.

61. The Executive Engineer is satisfied with the accountant, and there is an efficient clerical establishment, which should admit of the work being satisfactorily performed.

W. A. CRISP,
Dy. Examiner, P. W. Accounts, Madras.

ORDER—dated 29th March 1894, No. 841 W., Public Works.

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Executive Engineer, Cuddapah division, whose special attention should be drawn to the remarks in the Examiner's covering note.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, III Circle.
,, other Superintending Engineers.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Periyár Project.
,, ,, Examiner P.W. Accounts.

[illegible] than one month in preparation of bill were [illegible]

[illegible]

[illegible] in preparation of bill—

[illegible]

[illegible] Nos. 10 and 27 [illegible] the form used [illegible] Every bill is pre[illegible] the duplicate being the [illegible]

[illegible] The payment of the salaries of [illegible] estab[illegible] the entry in the [illegible]

[illegible] 14th July 1893 but [illegible]

[illegible] is noted in the several [illegible] in which the balance is [illegible] the date or not [illegible]

[illegible] In no case do they bear the [illegible]

[illegible] made therein for recording the balance on [illegible]

[illegible] is not well posted up in the [illegible] to be unacquainted [illegible] without any [illegible] during the [illegible]

[illegible] an efficient clerical [illegible]

[illegible]

[illegible] Madras.

[illegible] 20th March 1894, No. 541 W., Public Works.

[illegible] for the information [illegible] special attention [illegible]

(True Extract.)

[illegible]

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 29th.

Recd. *Encl.*

G.O., 29th Mar. 1894, No. 841 W.

MARCH.

Inspection Report

Orders on the — on the accounts of the Cuddapah division, dated 15th December 1893.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper:—

G.O., dated 19th March 1894, No. 193, Educational.

Read—the following paper:—

From Lieutenant-Colonel A. W. SMART, R.E., Superintending Engineer, VI Circle, to the Chief Engineer, Public Works Department, dated Trichinopoly, 23rd February 1894, No. 1759 T.C.

With reference to G.O. No. 3221 W. of the 12th December 1893, on the subject of the grant of first and second class certificates to draughtsmen, I have the honour to request to be informed whether the Government Order is intended to have retrospective effect, or whether the cancelment of G.O. No. 2279 W. of the 20th August 1889, is to come into force from the date of the Government Order of 12th December last under reference.

2. In your No. 4331 C. of the 3rd October 1892, S. Nataraja Aiyar, draughtsman in this office (who passed in second class), has been declared eligible for promotion to the first class under G.Os., Nos. 1901 W. of the 16th July, and 2279 W. of 20th August 1889. I wish to know whether this man and others similarly exempted can be promoted to that class under the above sanction or whether they should obtain the required certificate before being promoted to first class.

No. 941 C.

Transferred to the Educational Department with reference to G.O., dated 5th December 1893, No. 890, Educational.

2. Under paragraph 4 of G.O., dated 1st July 1889, No. 384, Educational, a number of second-class draughtsmen serving in the Public Works Department have been declared eligible for promotion to the first class, and it is considered that the withdrawal of the Chief Engineer's power in this respect should not have retrospective effect.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

2nd March 1894.

Order—dated 19th March 1894, No. 193, Educational.

Lieutenant-Colonel A. W. Smart's letter, dated the 23rd February 1894, No. 1759 T.C., on the subject of appointing to the first class, after three years' approved service, draughtsmen possessing second-class certificates will be retransferred to the Public Works Department with the remark that G.O., dated the 5th December 1893, No. 890, Educational, has no retrospective effect.

(True Extract.)

(Signed) A. BUTTERWORTH,
Under Secretary.

ORDER—dated 29th March 1894, No. 842 W., Public Works.

Communicated to officers of the Public Works Department for information.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
,, Superintending Engineers.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Periyár Project.
,, the Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 29th.

Recd. *Encl.*

G.O., 29th Mar. 1894, No. 842 W.

MARCH.

Draughtsmen

Proceedings in the Educational Department stating that their G.O., No. 890, dated 5th December 1893, on the subject of the grant of first and second class certificates to — has no retrospective effect, communicated to officers of the Public Works Department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper :—

G.O., dated 15th March 1894, No. 185, Public.

Read—the following papers :—

From H. E. CLERK, Esq., Executive Engineer, North Arcot division, to the Superintending Engineer, IV Circle, dated North Arcot, 21st September 1893, No. 377 S.E.

With reference to your endorsement No 451/N.A., dated 19th August 1893, on G.O. No. 2101 W., dated 16th August 1893, I have the honour to report that I have inspected the temple at Ukkal. The whole building is, as may be gathered from the report of Government Epigraphist, printed with Proceedings of Madras Government, No. 570, Public, dated 22nd July 1893, in a last stage of dilapidation and the only way to repair it would be to pull it down and rebuild it. The cost of this would be very roughly about Rs. 5,000 or Rs. 6,000. It is therefore out of the question to think of repairing the structure as a whole.

2. The proposal made in the latter part of paragraph 1 of Dr. Hultzsch's letter regarding the base of the mandapam and shrine can easily be carried out, but I should like further information regarding what is proposed to be done to the upper part of the building. This, he says, he is afraid must be pulled down. I do not myself see the necessity. It would be an expensive and, unless very carefully supervised, dangerous operation. I would, under the circumstances, prefer to let the building collapse of its own accord as it has been doing and will continue to do. The only object as far as I can see which would be served by dismantling the building would be that the stones which "are covered with inscriptions in comparatively modern characters" would become available for taking impressions, and if it is considered worth-while to do this an estimate will be prepared for it, but it will cost something like Rupees 700 to do it, and I cannot recommend it. I believe impressions of a large number of the stones might be taken in safety *in situ* though others are undoubtedly in a very unstable position.

My proposals are to remove prickly-pear and thorn bushes from the base of the shrine and the mandapam in front of it and also for some distance round the building.

3. To clear all vegetable growth on the gate-way or remains of a gopurum in front of the temple which is in a comparatively stable condition.

4. To stack all stones which have already fallen and which bear any traces of inscription in some spot easily accessible to officers of the Archælogical department on their inspection.

I request to be informed whether this will be sufficient or whether it is necessary to dismantle the superstructure of the mandapam as suggested by Dr. Hultzseh.

I would again point out in conclusion that the building is far past any restoration from an architectural point of view and any conservation that is done must be purely in the archæological interest.

No. 367/E.W.

Copy forwarded to the Chief Engineer, Public Works Department, with reference to G.O. No. 2101 W., dated 16th August 1893, for favour of orders.

(Signed) A. W. SMART, Lieut-Col., R.E.,
Superintending Engineer, IV Circle.

22nd September 1893.

No. 948 D.

Referred to the Public Department with advertence to G.O., dated 22nd July 1893, No. 570, Public.

(Signed) J. HANNAN,
Ag. Joint Secy. to Govt., P.W.D.

29th September 1893.

No. 1772.

Referred to the Superintendent, Archæological Survey, and to the Government Epigraphist for remarks.

OOTACAMUND,
5th October 1893.

(Signed) J. F. PRICE,
Chief Secretary.

Letter from Superintendent, Archæological Survey, Madras, dated 12th Oct. 1893, No. 366.
Letter from the Government Epigraphist, dated 16th October 1893, No. 414.
Endorsement of the Public Works Department, dated 3rd March 1894, No. 975 C.

Order—dated 15th March 1894, No. 185, Public.

In existing financial conditions the Government is not prepared to spend Rs. 340 on the dismantling of the mandapam of the ruined temple at Ukkal.

2. The proposals of the Executive Engineer in paragraphs 2, 3 and 4 of his No. 377 of the 21st September 1893 are approved and should be carried out.

(True Extract.)

(Signed) L. DAVIDSON,
Ag. Assistant Secretary.

ORDER—dated 29th March 1894, No. 843 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, who will arrange for carrying out the work approved in paragraph 2 of the order in the Public Department.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, IV Circle, with estimate.
„ Examiner, Public Works Accounts.

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 29th.

Recd. *Encl.*

G.O., 29th Mar. 1894, No. 843 W.

MARCH.

Vishnu Temple at Ukkal, North Arcot District

Orders from the Public Department for the clearing of all vegetable growth surrounding the ruined — and for the stacking of stones bearing traces of inscription, communicated to the Superintending Engineer, IV Circle, for necessary action.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

No. 287 C.E.

Memorandum to accompany the statement of proposal for revision of establishment for 1894–95.

The services of a sub-overseer on Rs. 45 per mensem are not required owing to the abolition of Thekady sub-division and provision for the same is excluded in the statement.

2. Owing to the abolition of the Thekady sub-division and to the transfer of Sub-Conductor E. Cope, Sub-Engineer, from this division, and to the services of Mr. Anderton, Overseer, having been dispensed with, the clerk on Rs. 40 sanctioned for the Thekady sub-division office is proposed to be taken to the division office and the services of 4 clerks on Rs. 30 each will be dispensed with. Provision for a clerk on Rs. 30 is made in the statement for employment under Mr. T. Jacob who was promoted lately to overseer.

3. Owing to the departure of Mr. Allen, Executive Engineer, Sub-Conductor E. Cope, Sub-Engineer, and Mr. Anderton, Overseer, the services of 7 lascars have been dispensed with, but provision has to be made for two lascars for employment under Mr. T. Jacob, Overseer.

4. The services of timber maistry and timber lascar are not required as a clerk on Rs. 30 and two lascars on Rs. 9 each are provided for employment under Mr. T. Jacob, Overseer in charge of timber operations.

PERIYAR,
11th March 1894.

(Signed) S. D. PEARS,
Supt. of Works, No. 1 Periyár Dn.

No. 1058 C.

Forwarded to the Secretary to Government, Public Works Department, for disposal with the entries in column "present scale" of the proposition statement duly checked and found correct.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts.

17th March 1894.

ORDER—dated 30th March 1894, No. 866 W., Public Works.

The temporary establishment required for No. I Periyár division during 1894–95 as detailed in the statement submitted by the Superintendent of Works with his No. 287 C.E., dated 11th March 1894, is sanctioned.

2. This sanction has been registered as Provincial No. 82 W. of 1893–94 and classified as Establishment, Temporary.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintendent of Works, No. I Periyár Division.
,, Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 30th.

Recd. *Encl.*

G.O., 30th Mar. 1894, No. 866 W.

MARCH.

Temporary Establishment

The — required for No. I Periyár division during 1894–95, sanctioned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper :—

From S. G. WOOD, Esq., Officiating Under Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Calcutta, the 19th March 1894, No. 931 G.

In reply to your letter No. 159 W., dated the 18th January 1894, I am directed to state that the Government of Madras is at liberty to appoint an upper subordinate to the Provincial Engineer Establishment during 1894.

ORDER—dated 30th March 1894, No. 867 W., Public Works.

Recorded.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 30th.

Recd. *Encl.*

G.O., 30th Mar. 1894, No. 867 W.

MARCH.

Provincial Engineer Establishment

Letter from the Government of India stating that this Government is at liberty to appoint an upper subordinate to the — during 1894, recorded.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers :—

From S. D. PEARS, Esq., Superintendent of Works, No. I Periyár Division, to the Chief Engineer, Public Works Department, dated Periyár, 11th March 1894, No. 288 C.E.

I have the honour to report that the labour at Periyár has now fallen in consequence of the cholera to such a point that it is impossible to carry on work any longer.

2. I append a statement which will show you the progress of the epidemic in comparison with the population. You will see that, in an average population of 2,417, there occurred in 20 days no less than 81 cases, of which 45 had ended fatally, not taking into account the deaths which have still to occur amongst the patients still under treatment. These figures work out to the, I believe, almost unprecedently high ratio of 1·75 cases and 0·97 deaths per 1,000 per day, the significance of which may be thus illustrated that in Madras town, with a population of 450,000, there would at this rate be 787 cases and 437 deaths per day. Even these figures are far from representing the real severity of the outbreak, for it is known that many of the coolies were attacked when leaving the camp. Five dead bodies have been reported to me as being found on the roads, one died at Kumuli, and there must have been many more cases, and, probably, several deaths, which do not appear in the statement.

3. For the first nine days of the epidemic the infected houses were burnt down and their sites disinfected, every hut in the camp was fumigated, medicines were distributed, orders were given to boil all drinking water, drains and latrines were disinfected with quick-lime and strenuous exertions were made by cleanliness and any other measures that suggested themselves to stamp out the disease. As these all proved ineffective, it was determined to transport the whole population into a temporary rest camp on the south bank of the river. This was done on the 25th (Sunday) and immediately resulted in a short lull in the number of cases. The disease soon re-asserted itself however, and on the 1st March it was decided to allow the coolies to return to their former camp which had meanwhile been thoroughly sprinkled with solution of corrosive sublimate and afterwards with quick-lime. Another lull followed which again proved delusive. There remained nothing to be done except to patrol the lines (with a view to taking each case in good time) and to isolate and disinfect, by burning, in each case as it occurred. The population continued to dwindle and one line after another to disappear by firing, till there now remain about 200 coolies (the exodus not yet ended however) and the camp is merely a patch of blackened ground.

4. Under these circumstances, and in anticipation of your approval, I have allowed the Periyár Sub-divisional officer and all the Periyár establishment, with a few exceptions, to avail themselves at once of the usual recess. It remains now to re-organize labour with a view to collection of materials and the execution of a few necessary pieces of work and to reconstruct the camp. I do not propose to use great exertions towards recollecting labour for the present, as cholera still exists in camp, nor would it indeed be possible to do so until new lines have been built. I propose

accordingly to begin at once with the small remnant of coolies to build lines. By the 15th April it may be reasonably hoped that climatic changes and the want of material to feed on will have exterminated the cholera and that enough lines will be ready for the accommodation of 1,000 coolies, which will be all that are likely to be either required or procurable at this season of the year. Though the coolies have gone, the majority of the piece-workers are still here awaiting settlement of their accounts. From these tenders have been called for for the supply of materials and for the execution of such work as must necessarily be done before the June floods. By the middle of April such men as now enter into agreements will return and recommence work, the building of new lines still proceeding until enough are ready for the reception of the full amount of coolies to be expected next season.

5. To supervise the commencement of the lines and the annual repairs to buildings, I propose to leave for the present one upper subordinate who will be relieved in about 4 weeks by another, who will again be relieved in turn till the resumption of the works in June.

6. The officers available will, as usual, take turns of a week or ten days each for inspection, supervision and payment of bills. But as the work will require little or no supervision during March and the first part of April beyond that of the upper subordinate in charge, it will probably happen that the officers will take turns in succession for two or three weeks between the middle of April and the middle of May when there will be a small amount of masonry in progress on the main dam. Should the new lines be completed, the necessary pieces of masonry finished, the climate sufficiently healthy and the labour available for the resumption for work on the 1st June, the whole establishment may then be re-called, but of the exact date for resuming work it will be better to defer decision till a little nearer to the time. It is doubtful whether these conditions will be fulfilled before the 15th June.

7. With regard to the site of the new camp, I beg that you will be good enough to instruct me. The case is a perfectly simple one, but I am much divided as to the proper course to be adopted. It is allowed, I believe, that infected food and infected water are more responsible for the propogation of cholera than is infected soil. Nevertheless it is evident that *siteris paribus* it is better to build a camp on a new and clean site than on a site impregnated with the accumulated uncleanness of a densely packed crowd of remarkably unclean persons who have lived on it for 6½ years. The question is how much it is worthwhile to pay for the advantage of the clean site.

8. The only site available is opposite to the old site. The old *cooly* camp (*i.e.* excluding the clerks', artificers', police and lascars' lines, the upper subordinates' quarters, the magistrate's house and court and the rice bazaar) has ceased to exist with the exception of the shops, the hospital and the latrines; the expense of the mere building of the lines will therefore be the same whichever site is chosen.

9. The arguments appear to me to be as follows :—On the one hand if the lines are built on the new site, a bridge will be necessary to connect them with the hospital, the shops and the rice bazaar and other buildings too valuable to be abandoned. A very favorable site for this bridge exists with rock foundations for the piers, but 6 spans of 40′ or 8 of 30′ will be required and will cost (for a 6′ way) not less than Rs. 2,500. New drains will have to be cut, new latrines built, new jungle cleared, the hill side stepped to receive the houses, new paths opened, all which will not only cost Rs. 2,500 more, but will retard progress on the main dam by absorbing a certain amount of labour.

10. The present epidemic arose from two imported cases. There is no reason why the disease should not be similarly imported into the new camp, and though it will be stamped out sooner on clean ground, it is by no means certain that it will be stamped out before it has sent all the coolies to their homes.

11. The present epidemic has arisen under circumstances most favorable to it, viz., a quite unusual amount of cholera in adjacent districts and a quite abnormal scarcity of rain resulting in chocked drains and an accumulation of sweepings and refuse of all sorts. These conditions are most unlikely to recur together in the two remaining seasons of the work.

12. The old site will by June have been all exposed to sun and rain for three months; some of it (on the part burnt down in the December) for six months which must in itself disinfect it, and even were more disinfection pronounced necessary by medical experts, a great deal could be done at a very much smaller sum than the Rs. 5,000 involved in the removal of the camp to the new site.

13. On the other side of the question there is but one argument, viz., that not only cholera but every sort of ailment must necessarily be less on a cleaner site than on a dirtier site. No denial of this is possible, and, in view of the dispiriting, demoralizing and retarding effect that the present epidemic has had on all concerned, it is entitled to very great weight.

14. On the whole I am slightly inclined to recommend rebuilding on the old site, but am so far from being convinced of this view that I should prefer to leave the decision entirely in your hands.

From Surgeon-Major W. G. KING, M.B., C.M., D.PH., Acting Sanitary Commissioner for Madras, to the Secretary to Government, Public Works Department, dated Fort St. George, 22nd March 1894, No. 697 S.

With reference to your endorsement No. 1318 C., dated 21st March 1894, I have the honour to inform you that if the soil of the camp be naturally dry and but little pervious, the sub-soil water level being well removed from the surface, I consider the return to the old site after complete exposure to the action of the sun and lapse of three months would be reasonably safe, so far as cholera is concerned. If, however, the camp be low-lying and possessed of a moist soil, with the sub-soil water subject to fluctuations bringing it at times close to the surface, there would be risk of the cholera poison in the soil retaining sufficient activity to place the inhabitants of the camp in jeopardy on return of the meteorological changes incident to the south-west monsoon.

2. There cannot be two opinions as to the camp at Periyár having been too long occupied *irrespective of the occurrence of cholera*, and I therefore think you should decide the question upon the possible length of time the works will proceed. So far as I have been able to gather, the camp has been very unhealthy of late owing to malarial fever. This may well be accounted for by the general contamination of the soil with organic matter, rendering the malarial poison—generally assigned to the presence of a specific germ—more vigorous and capable of propagation. If therefore you were likely to occupy the camp but a single season, it would be reasonable, in view of the expenditure, to allow the camp to remain in its present site after taking the precaution of burning the grass digging up and exposing all specially soiled portions. But if there be any doubt as to the prolongation of the stay, I consider, in view of existing circumstances, there ought to be no hesitation in vacating the present site: firstly, as a necessity for the retention of the health of the workers and their consequent contentment and capability of work, and, secondly, on the ground that, should cholera again appear amongst them, there would be better capability of contending against it upon a clean as against a foul site.

3. I may add here, with regard to the possible recrudescence of cholera, that, judging from what is known of the cycle of cholera in this Presidency, 1894–95 will prove a year of abatement in severity of the epidemic, but not of subsidence. The chances are therefore that cholera may re-appear by importation amongst the coolies whether the site be new or not; the remedy must lie in constant supervision by a reliable sanitary inspector, unfailing segregation and destruction of the cholera poison and scrupulous care as to protection of water-supply at all times.

Telegram from the Secretary to Government, Public Works Department, to the Resident in Travancore and Cochin, dated 20th March 1894, No. 137.

Proposed to transfer main camp from north to south bank of Periyár on account of cholera. Will any difficulty be made by Darbar about civil and criminal jurisdiction.

Telegram from the Resident in Travancore and Cochin, to the Chief Secretary to Government, dated Ernacolum, 22nd March 1894.

Your 137. Diwan wires. Begins. "Your telegram presume shifting to south bank only temporary. Why then question of jurisdiction not clear. Civil over even present site remains with this Government." Ends. Diwan correct regarding civil jurisdiction G.O., 2nd February 1892, No. 321. Temporary extension criminal jurisdiction may, if I think, be easily effected by India notification if new southern boundary suggested.

Transferred to the Public Works Department.

(Signed) J. F. PRICE,
Chief Secretary.

22nd March 1894.

Order—dated 30th March 1894, No. 884 W., Public Works.

His Excellency the Governor in Council regrets the loss of life that has occurred in consequence of the outbreak of cholera in the Periyár camp and approves the proposals of the Superintendent of Works as regards the stoppage and resumption of work; the date of the latter will be left to the discretion of the Superintendent of Works, who will fix it with due regard to the state of the weather and the supply of labour.

2. In accordance with the advice of the Sanitary Commissioner the new cooly camp will be placed on the left bank of the river; the Superintendent of Works will submit at the earliest possible date a survey of the new camp with a written description of its boundaries in view to the Government of India being moved to extend the criminal jurisdiction of the British courts to it.

3. The actual laying out of the camp and the position of the lines and latrines should be submitted to the Madura District Surgeon for his approval before work is begun. That officer will be directed by telegraph by the Surgeon-General to visit the camp without delay in order to give the Superintendent of Works the benefit of his advice.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintendent of Works, Periyár Project.
" Chief Engineer for Irrigation.
" Judicial Department.
" Political "
" Public "

GENERAL.
ESTABLISHMENT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 30th.

Recd. *Encl.*

G.O., 30th Mar. 1894, No. 884 W.

MARCH.

Periyar Project

Issuing orders in regard to the stoppage and resumption of work at the Periyár consequent on the outbreak of cholera and for the shifting of the main cooly camp to the left bank of the river.

Register of sanctions to tents.

Circle.	Division.	Sub-division.	Special charge.	Tents.		Cost.	Sanctioning order.	Remarks (here enter whether the tents are new or second-hand).
				Serial No.	Description.			
						Rs.		

INDEX to register of tents.

Tents.		Charge to which allocated.	Remarks.
Serial No.	Description.		

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—again the following papers :—

G.O., dated 21st September 1893, No. 2435 W., Public Works.
G.O., dated 30th January 1894, No. 270 W., Public Works.

Order—dated 31st March 1894, No. 885 W., Public Works.

The provision for the purchase of tents for the personal use of officers and subordinates of the department having been limited to Rs. 17,000 for 1894–95, the amount will be distributed as follows; — Rs. 2,500 to the I and II Circles, and Rs. 3,000 to the III, IV, V and VI Circles. Demands should be restricted accordingly.

The tents will, for the present, be sanctioned by Government against circles and be allocated to particular officers by Superintending Engineers, who will see that proper arrangements are made for their care and custody.

When the numbers increase sufficiently it will probably be found more convenient to assign the tents to divisions as a rule and to look to the Executive Engineer for direct supervision over all those not specially allocated to the Superintending Engineer.

In order to identify tents and check the length of time they may be in use, each tent will bear a number which will be communicated at the time of sanction. The number should be indelibly impressed on the tent, and should be entered in a register to be kept in the form appended to these Proceedings.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To Superintending Engineers.
,, the Chief Engineer for Irrigation.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Periyár Project.
,, the Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 31st.

Recd. *Encl.*

G.O., 31st Mar. 1894, No. 885 W.

MARCH.

Tents

Funds allotted for 1894–95 for the purchase of — for the personal use of officers and subordinates of the department and instructions issued for the care and custody of the same.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated 28th March 1894, No. 1162 B.

[Inspection report on the accounts of the Buckingham canal division, dated 24th December 1893.]

Submitted to Government for necessary action, special attention being drawn to the following points.

2. *Paragraphs* 9, 42, 48 *and* 49.—Measurement books to be of any use should be properly completed, where necessary, by quotation of bills for payment; their validity depends in a great measure on their being signed and on the original pencil entries of *measurements* being left untouched. Divisional officers should, therefore, make it a point to see that these requirements are being acted up to.

3. *Paragraphs* 23 *and* 26.—It is not desirable that the license clerk should keep up the divisional cash-book, since the transactions from his own cash-book have to be brought into the latter; the accountant should therefore write the divisional cash-book and be held responsible for the examination of the two subsidiary cash-books before incorporating their totals in the general cash-book.

4. *Paragraphs* 31 *and* 32.—A similar point was raised in the inspection report on the accounts of the Salem division. Please see paragraph 5 of office-note No. 158 B., dated 19th January 1894.

5. *Paragraph* 35.—Service books should be posted more promptly—*vide* G.O., No. 272 W., dated 4th February 1893.

6. *Paragraphs* 44 *and* 46.—It is absolutely necessary that there should be some check of the calculations in measurement books, and immediate steps should be taken to inquire into (and recover if necessary) the apparent overpayment of Rs. 25–2–10 on C.O.V. No. 51 of August 1893.

7. *Paragraph* 51.—More care should be taken to record dues from piece-workers.

8. *Paragraphs* 52 *and* 53.—More careful scrutiny of the register of works by the Executive Engineer would appear to be necessary.

9. *Paragraph* 54 (*b*) *to* (*d*).—*Vide* paragraph 7 above; these amounts should be at once recovered and credited to sub-heads concerned.

Enclosures.

Report of an inspection of the office of the Executive Engineer, Buckingham Canal Division, by Mr. W. A. Crisp, Examiner of Accounts, on the 20th to 23rd December 1893.

Last inspection by Mr. H. Rainier, Deputy Examiner on 5th to 8th November 1889.

2. *Executive Engineer.*—Mr. A. S. Russell, 2nd grade, since 25th February 1891.

3. *Accountant.*—Mr. C. Manavala Naidu, 2nd grade, joined the division on 31st August 1893.

4. *Test-audit.*—This was applied to the accounts for August 1893, with the results recorded in paragraphs 41 to 62.

5. *Constitution of the division.*—There are two sub-divisions as under:—

(1) *South.*—Under Mr. H. M. Bond, Honorary Assistant Engineer, 2nd grade, who has drawing accounts on the Bank of Madras (Presidency town) and Nellore.

Imprest-holders.—Mr. J. Willis, Supervisor, Rs. 100.
" S. Manick Mudaliar, Temporary Overseer, Rs. 30.
(cash security Rs. 50) Mr. B. Sarungapany Naidu, Sub-Overseer Rs. 30.

(2) *North.*—Under Lieutenant J. Lalor, Assistant Engineer, 2nd grade, drawing account on Nellore treasury.

Imprest.—Mr. B. Kistnasawmy Mudaliar, Overseer, Rs. 50.

6. *Revenue management.*—The following provision also exists for the collection of canal dues:—

Five large and two smaller wharfs, 1 license and 2 toll stations:—

Main Wharfs ...	1. Papanchavady	Wharf clerk, Rs. 17-8-0	under S. S. D.
	2. Madras Basin	Wharf Superintendent, Rs. 50; One clerk, V class, 3rd grade „ 17	in direct account with head-quarters.
	3. Muthucur 4. Maipaud	One wharf clerk at each on Rs. 17-8-0	under S. S. D.
	5. Kottapatam	One wharf clerk at Rs. 17-8-0	under N. S. D.
Small Wharfs ...	6. Trevelyan basin	Shroff, Rs 10	under S. S. D.
	7. Elephant gate	" " 8	
License Station	Madras basin	License clerk, Rs. 30,	Head-quarters.
Tolls Stations ...	Adyar lock	Toll-keeper Rs. 15	under S. S. D.
	Shadyancuppam lock	Do. „ 15	

A toll clerk on Rs. 15 is also attached to the divisional office for checking the canal returns.

7. *Control over expenditure.*—There has been only one instance, during the current year, of expenditure on work without estimate, viz, on "Rebuilding revetment of chamber 1½ to 1 slope and constructing 2 lascars' huts at Chintamany lock," Rs. 1,799-4-8. An estimate of Rs. 2,320 has been submitted to the Superintending Engineer, by whose No. 143 B.C., dated 17th June 1893, the Executive Engineer's proceedings in undertaking the work were approved.

8. Work is carried out almost entirely by "piece-work" and paid for in full from time to time by the sub-divisional officers, who make all disbursements except occasionally for petty works and supplies at head-quarters, which are paid for, after inspection, by the Executive Engineer.

9. No final bills are under this system pre-audited in the divisional office and passed by the Executive Engineer, but all bills are said to be checked by the disbursing officers before payment with measurement books, the record in which is noted on the bills. No measurements are furnished to the divisional office. From two completed measurement books in office and some other current books (all in M.F. No. 19) obtained for purposes of the inspection, it appeared that measurements are first entered in pencil and then inked over throughout, by the subordinate in charge of the work, who either sends the book to the sub-divisional officer for preparation and payment of the bill, or himself prepares the bill and sends it to the sub-divisional officer, who, before payment on the work, checks the entries with the measurement book and initials the latter in blue or red lead. The contents are then scored across by the same means, but the particulars of bill by which paid are never noted. No arithmetical check of measurements is made in the sub-divisional office. Further remarks appear under "check of measurements" in paragraphs 42 to 49.

10. A register of measurement books was opened in the divisional office from September 1892, on the receipt of G.O. No. 2726 of 30th idem, showing the books in stock at that period and subsequent receipts and issues, but the names of individuals for whom issued are not entered. None of the books shown as issued have been returned. The books in use before September 1892 are nowhere recorded. For purposes of the inspection all completed books were called in on the 11th December 1893, but only two, as before stated, were received from the North sub-division—No. 5 containing entries from May 1890 to March 1893 and No. 2 from April 1892 to December 1892.

11. No vouchers are obtained from sub-divisional officers for charges on account of departmental labour, when employed, under the provisions of note 15 on form No. 2 as per Standing Order 100 of 1892.

12. *Control over revenue and other receipts.*—The cash recoveries are promptly paid into treasuries under the following arrangements:—

(*a*) For the Bank of Madras treasury one remittance book is maintained by the divisional office, in which are entered the payments from time to time by—

(1) Divisional office;
(2) License clerk (employed at divisional head-quarters).
(3) Sub-divisional officer, South division (from treasury receipts obtained with cash book extracts).

Separate remittance books are maintained for the payments made direct by—

(1) Wharf Superintendent, Madras basin.
(2) Wharf clerk, Papanchavady.
(3) Toll clerk, Shadyancuppum lock.
(4) Do. Adyar lock.

The aggregate payments into treasury, arrived at from the several books, are entered by the divisional office in a form of consolidated receipt (in duplicate) which is sent at the end of the month to the Bank for signature with the separate remittance books, but these are not thus signed for the total payments of the month as required by Code, X, 27.

(b) For the Nellore treasury no remittance book is maintained. Separate treasury receipts are obtained with the cash book extracts of the North sub-division for the payments by—

(1) The Sub-divisional officer.
(2) Wharf clerks, Muthucur, Mypaud and Kottapatam.

The aggregate of these is entered at the end of the month by the divisional office in a consolidated receipt in duplicate and sent to the treasury officer for signature. They could at the same time be entered in a remittance book and signature obtained to the latter also. A duplicate of the consolidated receipt would not then be necessary.

13. The rents of buildings are very small and are detailed in the monthly register of dues, recoveries and arrears (of which there are none). There are similar registers of—

Rents of Government boats,
Do. trees on canal,
Do. land on canal,

but the principal revenue is derived from license, toll and wharfage fees, of which an abstract register is maintained showing the realizations from the several sources under each head, the totals of which are entered in the monthly register of revenue.

14. The license fees (which confer the right of navigating the canal for one year) are collected only at the Madras basin by the "license clerk," who is accommodated in the divisional office and keeps a separate cash book for this purpose, the totals of which (receipts and payments into treasury) are incorporated in the divisional cash-book at the end of the month. The licenses are printed in counterfoil and are signed blank in advance by the Executive Engineer (a few at a time), the divisional accountant initialling the counterfoils at the time of issue. The license clerk also collects "tolls" at the Madras basin, for which toll tickets available for six weeks are prepared in triplicate.

15. Toll fees are also collected by the four wharf clerks and the two toll clerks.

16. Wharfage fees are collected by the Wharf Superintendent, Madras basin, the four wharf clerks, the toll-keeper, Adyar lock, and the two shroffs.

17. The Wharf Superintendent, Madras basin, keeps two cash books, which are sent alternately, at the end of each month, to the divisional office for check, with duplicates of the wharfage tickets and traffic registers of inward and outward boats, also abstracts of the collections, which are brought in the aggregate on to the divisional cash-book.

18. The several wharf and toll clerks also keep cash-books, extracts from which are sent every two or three to five days to the sub-divisional officer concerned, for entry in his cash book, accompanied by treasury remittance book or receipts supporting the payments into treasury. These extracts accompany the extracts from the sub-divisional cash books, which are sent to the divisional office every 10 days.

19. The check of collections with the duplicates of wharf and toll tickets, is conducted in the divisional office by a special toll clerk, V class, 1st grade, on Rs. 18, under the direction of the accountant. A cross check is also applied by comparing the outward traffic registers of one station with the inward traffic registers of the next as follows and is effective:—

(a) Traffic registers of the Adyar lock checked with the cash extracts of the toll-keeper, and by the traffic registers of the Papanchavady wharf.

(b) Traffic registers from Muthucur, Mypaud and Kottapatam wharfs checked with their accounts and wharf clearance tickets.

(c) The Madras basin outward traffic register, after check with its cash book, is also checked with the clearance tickets, which are collected at the Shadyancuppum lock or the Elephant gate or Trevelyan basins.

(d) Further the inward traffic register of each wharf is compared with its own outward register to check demurrage fees which are charged for delays of over nine days.

20. All the fees are regulated by the "Revised Navigation rules for the Gódávari, Kistna and Buckingham Canals" printed and issued under the authority of the Chief Engineer for Irrigation on the 20th March 1883.

21. An abstract of the food-grains carried by the canal is prepared from the abstracts received from the Shadyancuppum and Adyar locks and furnished to the Traffic Manager, Madras Railway, on the 20th of each month.

22. *Cash arrangements.*—(*a*) Extracts from the sub-divisional officer's cash books are received three times a month for periods of 10 days each, but it was noticed that there is invariably a delay of several days in obtaining the extracts for the first period, particularly from the South sub-division, which is practically on the spot. The dates for the last three months are—

	September 1893.	October 1893.	November 1893.
South sub-division...	18th September	20th October	21st November
	26th „	24th „	28th „
	2nd October	2nd November	2nd December
North „ ...	16th September	16th October	15th November
	25th „	24th „	29th „
	2nd October	31st „	2nd December

(*b*) *Sub-divisional imprest accounts of subordinates.*—The following instances of neglect to close or recoup the accounts before the end of the month were noticed :—

South sub-division—

Supervisor J. Willis, account to { 1st October 1893, recouped 3rd October; 1st November „ „ 3rd November }

North sub-division—

Overseer V. Kistnaswamy, account to 29th September 1893, recouped 2nd October.

23. *Divisional cash book.*—This has since October 1893 been kept by the license clerk (see paragraph 14) in consequence of the slovenly and careless manner in which the posting was previously done by the Head Clerk A. Luximandass. Several corrections were noticed in the entries from April to September 1893 in folios 52, 55, 56, 57, 62, 73, 74 and 75, which however had been properly corrected and initialled by the Executive Engineer. One erasure was observed in the amount of a cheque on page 57, the amount of which Rs. 300 was subsequently entered above in fresh figures. These were verified with the counterfoil of the cheque which was drawn for the same amount.

24. Two cheques are usually drawn for the Executive Engineer's salary, one for a portion in favour of Messrs. Parry and Co. and the other for the balance in his own favour; both cheques, however, invariably appear in the cash book as drawn in Executive Engineer's name, which is incorrect.

25. Cheques Nos. 22, 23 and 24, dated 26th November 1893, drawn by the Executive Engineer while on tour and received on 30th idem are posted in inverse order, which, it was explained, was due to the first having been received last by a later post the same day. It is important, however, that cheque payments should appear in consecutive order.

26. As the license clerk makes large collections, which he accounts for in a separate cash book, the aggregates of which are taken into the divisional cash book at the end of each month, the arrangement under which the same man is allowed to post the Divisional cash book seems open to objection. Under the existing organization, practically all disbursements and a considerable portion of the canal revenue are accounted for through sub-divisional officers, while the revenue directly accounted for to the Executive Engineer is detailed in subsidiary cash books and taken into the divisional cash book by totals at the end of the month. There is thus no reason why the divisional cash book should not be written up by the accountant himself. This will fix his responsibility for the examination of the two subsidiary cash books (kept by wharf superintendent and license clerk) before taking over the entries. At present he does not, by his own admission, examine the wharf superintendent's cash book, and, so far as could be judged, the examination of the other is confined to verifying the remittances to treasury by the license clerk, with his collections. No other books or registers are posted by the accountant, who only exercises a general supervision over the accounts work of the office, which is by no means heavy as regards expenditure, while the fullest measure of relief has been secured in the matter of sub-divisional accounts thus—

No measurements obtained.
„ final bills pre-audited.
„ copies of bills obtained or made.
„ vouchers for departmental labour obtained.
„ works abstracts prepared.

27. *Accounts of works—Registers of works.*—There are no cases of excess over total estimate but excesses on sub-heads appear in the following cases :—

	Estimate.	Outlay.
	RS.	RS.
(*a*) "Diversion of canal from Chintamany backwater to Pulicat lake"	42,600	30,460
Sub-head "Compensation for land"	5,300	8,818
(*b*) "Sheathing flood-gates with copper"	16,000	15,549
Sub-head "Taking out and repairing gates" ...	1,600	1,725
(*c*) "Maintenance of Buckingham Canal"	70,000	40,000
Sub-head "Liabilities of 1892–93"	5,156	10,011

Works slips are not used, on the authority of the Superintending Engineer's circular memo. No. 191 B.C., dated 8th September 1892, the Executive Engineer being responsible that any probable excess over total estimate is specially reported for orders.

28. It will be observed from item (c) above that a system obtains of incurring heavy liabilities at the close of each year in anticipation of the grants for the next, into the accounts of which the charges are thrown, or in other words deferring payment of current year's charges until the following year for want of appropriation. This is said to be due to the necessity for obtaining the best results during the last three months of the year (January to March) which represent the working season, but it is opposed to principle and necessitates a nominal curtailment of the grant for current expenditure, the excess on which is provided for the following year; and so an irregular system is perpetuated.

29. The procedure could be obviated by bringing the entire expenditure of any one year to account within the year and sanctioning the adjustment of the previous year's liabilities as a permissible excess over grant, after which the annual grants will suffice for the entire expenditure of the year. It will also be noticed that under the present system the *estimates* of outlay provide for the liabilities as above from year to year as a distinct sub-head and the charges are similarly accounted for, thus giving it the seal of authority. The estimates for the current year are—

		RS.
South sub-division ...	For 1893–94	23,344
	Liabilities of 1892–93	5,156
	Total ...	28,500
North sub-division ...	For 1893–94	30,500
	Liabilities of 1892–93	11,000
	Total ...	41,500

30. *Materials at site.*—There is no record under this head, although the accounts show a large outlay on materials charged directly to sub-heads of work, of which no priced statements of receipts and issues are maintained—see paragraphs 56 and 57. There are separate piece-work contracts for the supply of materials to certain works which are all dealt with as above.

31. *Contract accounts.*—There are no regular contracts, either for works undertaken as a whole or at scheduled quantities. All work is given out on the piece-work system, simply on a schedule of rates, although practically one contractor is thus employed on the execution of complete works estimated to cost, both for labour and materials, up to Rs. 30,000 each and for labour only up to nearly 2 lakhs in one instance. This was commented upon in the inspection report of December 1888 and was brought specially to the notice of Government by the Examiner, but no specific orders appear to have resulted.

32. No security is taken from the piece-workers and no deduction is made from their bills which are paid in full from time to time for measurements up to date.

33. No copies of piece-workers' bills or other vouchers are prepared for record in the sub-divisional offices, but the details of each bill are entered in the sub-divisional cash book which is thus swelled to needless proportions.

34. No contractors' ledger is maintained as there are no running accounts.

35. *Establishment, Work—Service Books*—

(*a*) Events are generally noted once a month, after the salary bill is prepared, instead of as soon as they take place or are reported by sub-divisional officers.

(*b*) The privilege leave granted to clerk S. Beema Rao from 25th November 1893 to 6th January 1894 has not been entered in his service book.

(*c*) Service books have not yet been opened for V. T. Natesa Iyer and K. Audesheshia Chetty, who were confirmed as wharf clerks under orders of the Superintending Engineer, dated 25th and 30th November 1893.

(*d*) The following books have been attested or reattested by sub-divisional officers instead of by the Executive Engineer as head of the division:—

(1) J. Narainsamy Naidu, clerk, on 28th November 1890	by Captain Power, Assistant Engineer.
(2) K. Sabapathy Rau, clerk, on 5th August 1891	
(3) L. Gopalsawmy Iyer, clerk, on 3rd August 1891	
(4) K. Ganapathy Mudaliar, shroff, on 24th July 1893	by Mr. Bond, Assistant Engineer.
(5) A. Kamasi, lascar, on 18th July 1893	

36. It was ascertained that A. Loganatha Pillai, toll clerk on Rs. 15 at the Adyar lock, is paid Rs. 7 monthly direct and allowed a peon by the Madras Municipality, for collecting octroi on timber, fuel and tobacco imported by the canal. No authority in the Public Works Department was forthcoming, but the arrangement is said to have existed since 1884, under the provisions of Financial Department G.O., No. 2381, dated 7th October 1884, which sanctions the delegation by the President, Madras Municipal Commission, of his power under the Municipal Act to collect the duty to the Executive Engineer, Buckingham Canal.

37. *Security deposits.*—The savings' bank book for the deposit of Wharf Clerk A. Raja Mudaly shows a sum of Rs. 130–9–6 to his credit in the name of the Executive Engineer, while in the list of savings' bank deposits on the reverse of the schedule of deposits for September 1893 the amount is entered at Rs. 100. The difference represents accumulated interest which should have been withdrawn by the depositor. By G.O., No. 2416, dated 20th September 1893, security is not now required from the subordinate revenue establishment and the several deposits are about to be refunded. It could not be ascertained, however, from the divisional records whether an agreement of deposit had been executed in each case and forwarded to the Examiner's office.

38. *Register of estimates.*—This is kept in Public Works Department Form No. 41 C, since January 1893 by the head draftsman, but the sanctions are not chronologically recorded, a separate folio being reserved for each departmental head with an index. The arrangement is found more convenient for reference.

39. The register of appropriations has been kept in Public Works Department form No. J from April 1893, but only in the abstract by departmental heads (appropriations for individual works not entered) which are totalled to end of each month.

40. A subsidiary register of sanctions and expenditure is maintained in M.F No. 91 (progress report) detailing estimates and appropriations over individual works (on separate folios for each head) and recording the outlay of and to end of each month. This is posted from the registers of works and the schedules of expenditure are compiled from it, but an office copy of each schedule is also prepared monthly which under the circumstances is unnecessary. There is an abstract at the close of the register dividing the grant and expenditure under each sub-head between the respective sub-divisions for purposes of executive control.

41. *Check of unvouched outlay.*

(*a*) The outlay returned unvouched to the Examiner's office amounted to Rs. 669–4–3, of which Rs. 20–14–6 is supported by vouchers filed in the Divisional office, the difference of Rs. 648–5–9 is the amount paid on muster rolls which under S.O. No. 100 to form No. 2 (note 15) do not pass beyond the Sub-divisional offices.

(*b*) The muster rolls of the Southern sub-division (at head-quarters) amounting to Rs. 331–5–3 were obtained from the Sub-divisional office and checked. Those paid by the Sub-divisional officer, some of which are marginally noted, do not bear the initials of the Sub-divisional officer against each individual paid.

Sub-divisional voucher No.	Period of muster roll.	RS.	A.	P.
18	1st—31st July 1893 ..	37	5	0
19	11th—31st ,, ,, ..	28	0	0
25	11th—31st ,, ,, ..	22	7	0

(*c*) Southern sub-divisional voucher No. 21 a muster roll for Rs. 106–13–6 (11th—31st July 1893) has the names of coolies entered in vernacular, although the musterer, a maistry, signs his name in English.

42. *Check of records of measurement.*—In none of the books examined are the measurements taken authenticated by the signature of the subordinates concerned.

43. The practice in the Southern sub-division is (as explained by Sabapathi Mudaliar, Sub-divisional clerk) for bills to be prepared by subordinates and sent without measurement books to the Sub-divisional officer, who pays them either at his head-quarters or on the works in the course of his monthly inspections.

44. The sub-divisional clerk does not check the calculations; the responsibility for their accuracy is left apparently to the subordinates themselves, some of whom are lower subordinates.

45. The measurement books of the Southern sub-division were examined and the bills paid in August 1893 (with the exception of the following) were compared with the measurements recorded therein :—

C.O.V. No. 14 bill for Rs. 650–10–10 for improvements to canal.

III—V to 113/1 miles. Book No. 4 stated to have been filed in the District Munsif's court at Nellore.

No measurement books from the Northern sub-division were available for inspection.

46. Reference to measurement book quoted in C.O.V. No. 51 of August 1893 should be page 196 of book No. 1 and not book No. 196 and the date of measurement 23rd July and not 27th August 1893. There are several corrections in contents and abstract in red ink said to have been made by the Sub-divisional officer, but not initialled. Payment represents amount withheld from previous bill for removing spoil bank at a fraction of the rate for full work. The measurements are crossed with date of payment in red lead, but the total quantity

billed for, viz., 181,811 cubic feet, appears to have been incorrectly calculated, as the aggregate of the several totals recorded by miles comes to 178,182 cubic feet only:—

7th mile ...	
8th „ ...	18,507
10th „ ...	6,711
11th „ ...	8,830
12th „ ...	37,158
13th „ ...	58,660
15th „ ...	2,253
16th „ ...	2,754
17th „ ...	11,848
26th „ ...	661
	30,800
Total ...	178,182

The difference of 3,629 cubic feet should be explained or the over-payment of Rs. 25–2–10 (at Rs. 6–15–0 per 1,000 cubic feet) recovered from the piece-worker.

47. Measurements are generally taken in pencil and then wholly inked in, but in some instances they are entered in ink and originally are said to be in the handwriting of the subordinates themselves. As a rule they are not signed.

48. The Sub-divisional officer generally initials the entries at foot in blue or red lead and crosses them out by the same means, but does not enter particulars of the bill by which paid.

49. The following further omissions and irregularities were noticed:—

(*a*) In book No. 1471, the name of piece-worker is omitted in pages 12 and 15, and work done by two men is entered on one page (pages 16, 60 and 61).

(*b*) In book No. 414, signature of piece-worker is obtained in pages 1 and 7. This is exceptional.

(*c*) In books Nos. 414, 415, 1471, 1474 and 158, reference to bill is not quoted, but the date of payment is generally noted either in blue or red lead.

(*d*) In page 10 of book No. 414, an item of sinking well under foundation measuring 6 × 8 × 6 × 3 has been calculated as 684 instead of 864 cubic feet resulting in an under-payment to piece-worker C. Manikka Mudaly (for 180 cubic feet at Rs. 38 per 100 cubic feet) of Rs. 68–6–5.

50. *Work abstracts.*—Work abstracts are all prepared in Sub-divisional offices and sent to Divisional office by which they are returned after posting the register of works.

51. The work abstracts for August 1893 of the Southern sub-division were obtained from the Sub-divisional office and examined. In that for "Constructing lock and flood-gate on the south bank of Kondaleru" estimate Rs. 29,920, Rs. 11, paid in divisional voucher No. 15, for conveyance of 30 barrels of cement for the piece-worker was charged direct to sub-head and no note made of the claim which has not yet been recovered although two payments have since been made to the piece-worker. The record of this claim should also have been made in the register of works and the account of piece-worker's balances sent to central office. It should be so dealt with now pending recovery.

52. *Register of works.*—The amount of estimate for the undermentioned works does not agree with that shown in the schedule of expenditure for August 1893:—

	Register. works. RS.	Schedule. RS.
Siding basin at Muthucadu ...	680	651
Siding basin at Sadras ...	840	785

The amounts entered in the schedule are correct, but the register has not been corrected as advised in the audit note.

53. The following irregularities were also noticed:—

(*a*) Register not posted for November 1893 in the case of maintenance and repairs of canal, estimate Rs. 70,000, except in respect of totals and a few entries under sub-heads in pencil.

(*b*) No details of arrears of Rs. 7–3–6 due on the above named work are forthcoming. Information is said to have been called for from Sub-divisional officer.

(*c*) Rates have not been worked out for November 1893 in the case of works operated on that month.

(*d*) Items of estimate are not numbered as indicated in Code, Vol II, Chapter XIII, 60.

(*e*) The quantities of work done are not recorded against the sub-heads of the estimate for sheathing 20 flood-gates with copper, estimate Rs. 16,000, and expenditure Rs. 16,549.

(f) An expenditure of Rs. 38-11-0 incurred departmentally in November 1893, on account of carriage of stones belonging apparently to a piece-worker from the Madras Basin to the work is charged to "constructing lock on the south side of the Pennar," estimate Rs. 26,300, sub-head "cut-stone in cement" and there is no record of the outstanding to admit of check on recovery.

54. *Excesses in rates* (a).—Constructing lock and flood-gate on the south bank of Kondaleru, estimate Rs 29,920.

	Rates as estimated.			Rates as executed.			
	RS.	A.	P.	RS.	A.	P.	
Concrete in cement blocks	49	8	0	50	0	0	(nearly).

The excess is due to Rs. 11 paid for conveyance of cement purchased by a piece-worker from stock having been debited to the sub-head—*vide* paragraph 11 above.

(b) Constructing lock at Coromandel flood-gate, estimate Rs. 18,500.

	RS.	A.	P.	RS.	A.	P.
Concrete in surki	27	0	0	27	3	11

The excess is due to Rs. 18 paid (Southern sub-divisional V No. 9 of July 1893) for one quoin box which the draftsman said should be covered by the estimate rate and therefore recoverable from the piece-worker.

(c) Constructing lock and flood-gate in south bank of Kondaleru, estimate Rs. 29,920.

	RS.	A.	P.	RS.	A.	P.
Excavating foundation and filling in	5	10	9	5	14	9

(d) Lock on the north side of the Pennair river, estimate Rs. 26,000.

	RS.	A.	P.	RS.	A.	P.
Wood-work to gate	7	0	0	7	2	0

The excesses under (c) and (d) have resulted from charges recoverable having been debited to these sub-heads as above.

55. It is essential that all such charges should be shown as due from piece-workers and not debited to sub-heads as already noted under "Work abstracts" (paragraph 51).

56. *Materials at site.*—The register of works does not record any materials at site and no accounts are maintained as purchases are directly charged off to sub-heads as in the case of the undermentioned works:—

(a) Constructing lock on the north side of the Pennair.

	RS.		
Estimate	26,000		
Sub-heads.	Value of materials charged.		
	RS.	A.	P.
Sinking wells	557	0	0
Concrete in surki	2,346	8	0
Do. in cement blocks	677	2	10
Dry-stone revetment	1,153	10	3
Gravel backing	545	3	5
Total ...	5,279	8	6

(b) Constructing lock on the south side of the Pennair.

	RS.		
Estimate	26,300		
Sub-heads.	Value of materials charged.		
	RS.	A.	P.
Sinking wells	634	8	0
Concrete in surki	1,269	6	1
Do. in cement blocks	420	0	0
Dry-stone revetment	1,116	2	7
Gravel backing	563	8	0
Total ...	4,003	8	8

57. As no expenditure for work done has yet been incurred on these sub-heads and the amounts involved are large, it appears desirable that a numerical account of these and other materials similarly charged off should be maintained in view to exercise some control over their expenditure.

Store accounts—Tools and Plant.

Check of Monthly Returns, form No. 9 (Head-quarter stores) and No. 12 (Sub-divisions).

58. The following discrepancies between the issues and the corresponding acknowledgments were noticed :—

Name of article.	Particulars of issue.	Particulars of receipt.	Month.
	Northern Sub-divisional Officer.	Southern Sub-divisional Officer.	
Rules, folding, 2′	1	2	April 1893.
Chubb's padlock	1	..	May 1893.
Hand lanterns	3	..	..
Padlocks with lever, brass	1	..	..
Screw jack, Halley's	1	..	..
Bench vice	1	..	..
	Southern Sub-divisional Officer.	Northern Sub-divisional Officer.	
Prismatic compass	1	..	..
Levelling staves	2	..	..
	Northern Sub-divisional Officer.	Head-quarter Stores.	
Chain measuring 50′	1	..	July 1893.
Rules, parallel, rolling, ebony, 18″	1	..	..
Do. brass 24″	1	..	..
Do. sliding 18″	1	..	..
Colour box	1	..	..

N.B.—These errors and omissions appear to have been discovered when the returns for the half-year ending 31st July 1893, were compiled and set right in the respective half-yearly returns, but one bench vice issued by the Northern Sub-divisional officer in May 1893 is not shown in the half-yearly return of Southern sub-division.

59. The following issues shown in form No. 9 of head-quarter stores should be expunged :—

(1) Tape 100 feet (July 1893). This was previously shown in form No. 9 and removed from the head-quarter stores return when first issued to Mr. Lalor in January 1893. It was since lost and value recovered.

(5) Ferry boats (June 1893). Borne on Northern sub-divisional return and write off shown in form No. 12 for June 1893.

60. The Divisional storekeeper transcribes the entries from form No. 9 (Book form) into form No. 12 every month. Form No. 12 need not be written up for head-quarter stores as form No. 9 gives the required information.

61. *Half-yearly Returns.*—The returns for half-year ending 31st July 1893 of the Head-quarter stores and of sub-divisions were checked with the following result :—

Name of article.	Receipts.		Month.
	Half-yearly return.	Monthly return.	
Head-quarter Stores.			
Spanners	2	..	March 1893.
Southern Sub-division.			
Taps and dies	..	2	April 1893.
Bench, carpenter's	1	..	May ,,

62. One scale plotting described in Northern sub-divisional return as destroyed by white-ants has not yet been written off.

63. The accountant is the head of the office and supervises generally the work of the accounts section, beyond which however he apparently does little—see also paragraph 24. The establishment of five clerks (one 4th class, 3rd grade, vacant) including license clerk and store-keeper, both of whom are employed in the divisional office and assist in the accounts work, is ample.

64. The Executive Engineer was absent on tour with the Superintending Engineer during the inspection and there was thus no opportunity of discussing any of the points noticed in this report.

65. A separate note on the accounts and records of the South sub-divisional office is appended.

Madras,
23rd December 1893.

(Signed) W. A. CRISP,
Dy. Examiner, P. W. Accounts, Madras.

NOTE.

The South sub-divisional office was visited on 23rd December 1893.

1. Sub-divisional officer Mr. Bond, Assistant Engineer, was absent.

2. Clerk K. Sabapathy Mudaliar present.

3. Cash-book is posted by the clerk and totalled for periods of ten days during each month. Totals thus taken are initialled by sub-divisional officer and extract for each period sent to divisional office with vouchers.

4. Imprests with three subordinates as per divisional notes.

5. Sub-divisional officer accounts for collections by—

Toll-keeper, Adyar lock,
Toll-keeper, Shadyancuppum lock,
Wharf clerk, Papanchavady,
Shroff, Elephant gate wharf,
Shroff, Trevelyan basin,

at intervals of from two to seven days. In first three cases obtains extracts from cash books; in the case of shroffs, receipts are detailed in imprest account form. These accounts accompany the sub-divisional extracts from cash book and divisional office.

6. The tool-keepers and wharf clerk pay receipts into treasury direct submitting their remittance books with cash extracts; the shroffs pay realizations over to sub-divisional officer who remits to treasury.

7. The accounts of collection are also supported by duplicates of toll and wharf tickets.

8. The sub-divisional cash balance is not always kept as low as it might be. Figures for last three months are September Rs. 19–10–3, October Rs. 3–6–11, November Rs. 45–2–2.

9. The heads of cash abstract book are entered by sub-divisional clerk both in cash book and extracts. This should be left to the divisional office.

10. Full details of bills paid for work are entered, to avoid making office copies, of which there are none on record.

11. The current cash balance is kept by the sub-divisional officer and could not therefore be verified.

12. The sub-divisional cash book is said to be inspected by Executive Engineer half-yearly. Last countersigned on 31st August 1893.

13. *Accounts of Works.*—Works abstracts are prepared monthly and sent to divisional office, by which they are returned after verification or correction.

14. No other record of outlay in relation to estimates or appropriations.

15. No accounts of materials on works.

16. No register or list of measurement books in use. No completed books forthcoming.

17. All measurements made by subordinates and initialled in pencil by sub-divisional officer on payment of bills. No arithmetical check by sub-divisional clerk.

18. *Store accounts.*—Daily accounts of receipts and issues of stock and tools and plant in book form opened from November 1893. Entries for that month. Monthly statement form 12 sent to divisional office. This meets all requirements as transactions are few and are confined to head-quarters stores.

19. Half-yearly register is for some reason written up at end of six months instead of monthly.

20. Certificate of count of tools and plant on 31st July 1893 initialled in office copy by sub-divisional officer in blue lead.

21. *Correspondence registers.*—An inward and outward register is maintained.

22 *Account of service labels.*—This is a separate record and is totalled daily but balanced at end of month. Balance on inspection Rs. 5–1–3.

24th December 1893.

(Signed) W. A. CRISP,
Dy. Examiner, P. W. Accounts, Madras.

Order—dated 31st March 1894, No. 888 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Buckingham Canal division, whose special attention should be drawn to the remarks in the Examiner's covering note.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, II Circle.
,, other Superintending Engineers.
,, the Consulting Architect to Government.
,, the Superintendent of Works, Periyār Project.
,, the Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated March, 31*st*.

Recd. *Encl.*

G.O., 31st Mar. 1894, No. 888 W.

MARCH.

Inspection Report

Orders on the — on the accounts of the Buckingham Canal division, dated 24th December 1893.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

TABULAR STATEMENT OF MISCELLANEOUS PROCEEDINGS AND MATTERS OF ROUTINE,

BUILDINGS AND ROADS,

FOR THE MONTH OF MARCH 1894.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Daily allowance.—The claims to — of clerks and lascars of Nos. IV and V Parties, Tank Restoration Scheme, who have been detained at Tanjore for the despatch of office furniture, &c., sanctioned.	1st Mar. 1894, No. 556 W.	18th Nov. 1882, No. 2102 C. 21st Nov. 1883, No. 1319 R. 1st March 1884, No. 501 C. 26th March 1885, No. 650 C. 18th June 1885, No. 1073 C. 15th July 1885, No. 1608 D. 18th May 1886, No. 1853 C. 4th Dec. 1886, No. 4301 C. 26th Jan. 1888, No. 314 W. 25th Feb. 1887, No. 686 C. 13th Nov. 1890, No. 3024 W. 13th Nov. 1890, No. 3025 W. 8th Dec. 1890, No. 5091 C. 27th Nov. 1891, No. 5339 C. 4th Jan. 1892, No. 9 W. 12th Nov. 1892, No. 944 I. 22nd Dec. 1892, No. 5448 C. 22nd Nov. 1893, No. 3945 C. 14th Nov. 1893, No. 3757 C.
Tuticorin pier.—Proceedings, Financial Department, authorising the Accountant-General to place Rs. 12,600 at the disposal of the Public Works Department for the —, communicated to the Superintending Engineer, VI Circle.	1st do. do. No. 557 W.	19th Feb. 1894, No. 461 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Unused military buildings at Trichinopoly.—Letter from the Government of India stating that the — are treated as Imperial Military buildings.	1st Mar. 1894, No. 559 W.	26th Jan. 1891, No. 242 W. 6th March 1891, Nos. 648–49 W. 24th Aug. 1891, Nos. 2282–83 W. 14th Oct. 1891, No. 2719 W. 15th Jan. 1894, Nos. 98–9 W.
Statement of objectionable items.—Orders on the — in the accounts of Executive Engineers remaining unremedied to end of October and November 1893, IV Circle.	1st do. do. No. 560 W.	16th Feb. 1894, No. 448 W. 15th Feb. 1894, No. 425 W. 8th Feb. 1894, No. 341 W. 3rd Feb. 1894, No. 309 W. 2nd Jan. 1894, No. 8 W.
Magazine at Wynaad.—The Superintending Engineer, IV Circle, directed to take immediate steps for certain improvements required to the —.	2nd do. do. No. 564 W.	......
Victoria Technical Institute at Madras.—An additional allotment made for the —.	2nd do. do. No. 565 W.	......
Funds.—Orders on certain modification of — in III Circle.	2nd do. do. No. 566 W.	26th Feb. 1894, No. 853 C. 19th Feb. 1894, No. 749 C.
Clocks purchased for the New High Court, Madras.—The statement submitted by the Consulting Architect showing the English and Indian values of the eight-day — from Messrs. P. Orr and Sons, sanctioned.	2nd do. do. No. 568 W.	8th Feb. 1894, No. 332 W. 16th Dec. 1893, No. 3264 W.
Madras Signal office.—Letter from the Director-General of Telegraphs making an allotment of funds for constructing a kitchen on the terrace of the 3rd storey for the resident Testing Telegraph Master of the —, Architect division, communicated to officers concerned.	2nd do. do. No. 569 W.	......
Expenditure on salt works.—Ordered that the Government of India be requested to state whether the — should in future be debited to Imperial or Provincial funds.	2nd do. do. No. 570 W.	25th June 1891, Nos. 1707–8 W. 14th Aug. 1891, No. 2213 W. 4th Sept. 1891, Nos. 2355–56 W. 21st Oct. 1891, No. 2768 W. 15th Jan. 1892, No. 129 W. 3rd Feb. 1892, No. 330 W. 10th Feb. 1892, No. 411 W. 21st Nov. 1893, No. 3006 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
		(*Continued.*) 12th Dec. 1893, No. 4259 C. 13th Dec. 1893, No. 3231 W. 18th Dec. 1893, No. 4374 C. 21st Dec. 1893, No. 4429 C. 15th Jan. 1894, No. 91 W. 25th Jan. 1894, No. 91 W. 25th Jan. 1894, No. 332 C. 22nd Jan. 1894, No. 196 W.
The Government of India addressed ...	2nd Mar. 1894, No. 571 W.	......
Pudukolam road.—Proceedings, Local and Municipal Department, approving of proposals for repairing the breaches in — in the Tanjore district, communicated to the Superintending Engineer, V Circle, for report as to clearing bridge No. I on the eastern road.	2nd do. do. No. 572 W.	12th Dec. 1893, No. 4253 C. 26th Jan. 1894, No. 378 C.
Suit.—Proceedings, Judicial Department, transferring certain papers in connection with the Ankampallem lanka case in the Gódávari Western division with remark that an appeal against the acquittal is considered unnecessary, recorded.	2nd do. do. No. 573 W.	28th Oct. 1889, No. 3034 W. 11th April 1893, No. 952 W. 1st July 1893, No. 1723 W. 25th July 1893, No. 2721 C. 19th Sept. 1893, No. 872 D. 26th Oct. 1893, No. 1102 D. 27th Oct. 1893, No. 1103 D. 4th Nov. 1893, No. 3623 C. 15th Jan. 1894, No. 83 W.
Mr. J. Traill, late Executive Engineer.—Proceedings, Pension Department, granting a special pension of Rs. 4,000 per annum to —, recorded.	2nd do. do. No. 574 W.	......
Mr. E. R. Logan, Superintendent of Workshops, No. I Periyár Division.—Sanction accorded by the Government of India to the — as a Temporary Engineer on Rs. 300 per mensem for 12 months from 1st January 1894, communicated to the Superintendent of Works, Periyár No. I Division.	2nd do. do. No. 575 W.	31st Jan. 1894, No. 284 W.
Coonoor Sub-jail.—The Superintending Engineer, V Circle, directed to submit plans and estimates for enlarging the — and for constructing a small cook-shed and a latrine in connection therewith.	2nd do. do. No. 576 W.	......
Rajahmundry Central Jail.—The Superintending Engineer, I Circle, directed to submit, through the Inspector-General of Jails, alternative estimates for replacing the wooden palisades at the — by iron railings and by a masonry wall.	2nd do. do. No. 577 W.	......

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Dam across the Valavanar.—Letter from the Government of India accepting the surrender of Rs. 498 from the allotment for constructing a —, communicated to officers concerned.	2nd Mar. 1894, No. 578 W.	11th April 1893, No. 942 W. 11th April 1893, No. 943 W. 11th Oct. 1893, Nos. 2574–75 W. 4th Nov. 1893, No. 2841 W. 8th Feb. 1894, Nos. 343–44 W.
K. Ranga Rao, Temporary Clerk, Kistna Western division.—Proceedings, Educational Department, sanctioning the exemption from Examination rules of — from the 19th December 1893 to 15th February 1894, communicated to the Superintending Engineer, II Circle.	2nd do. do. No. 579 W.	8th Feb. 1894, No. 553 C.
Deputy Assistant Commissary and Honorary Lieutenant J. Kelly.—Proceedings, Military Department, communicating letter from the Controller of Military Accounts stating that — may be allowed to make family remittance through Government, communicated to the Superintending Engineer, III Circle.	3rd do. do. No. 580 W.	20th Dec. 1893, No. 4397 C. 17th Jan. 1894, No. 135 W. 9th Feb. 1894, No. 580 C.
Latrines.—Proceedings, Judicial Department, regarding the construction of — in connection with the revision of type designs of court-houses, communicated to the Consulting Architect.	3rd do. do. No. 581 W.	2nd Oct. 1893, No. 2509 W. 2nd Oct. 1893, No. 2510 W. 25th Oct. 1893, No. 3449 C. 8th Jan. 1894, No. 29 W.
Muhammad Qasim, late Messenger, office of Chief Engineer for Irrigation.—Proceedings, Pension Department, granting an invalid gratuity of Rs. 32 to —, recorded.	3rd do. do. No. 582 W.	......
Unanswered references of the II Circle.—Directing the omission of — of orders received up to 30th September 1893.	3rd do. do. No. 586 W.	16th Dec. 1893, No. 3279 W. 7th Nov. 1893, No. 2865 W. 11th Nov. 1893, No. 2897 W. 2nd Dec. 1893, No. 3110 W. 8th Sept. 1893, No. 2304 W.
Mr. J. Jennings, Sub-overseer, Nellore.—Declining to interfere with the action of the Superintending Engineer, II Circle, dispensing with the services of —.	3rd do. do. No. 587 W.	17th Feb. 1885, No. 398 W. 26th June 1893, No. 1663 W.
Suit.—Letter from the Superintending Engineer, IV Circle, reporting why the petitions to substitute for Mr. Joyce's name that of the Executive Engineer of the West Coast division in a — preferred by M. Sankaran were opposed by the Government Pleader, recorded.	3rd do. do. No. 588 W.	22nd May 1891, No. 2599 C. 7th Sept. 1891, No 3962 C. 23rd Sept. 1893, No. 2450 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
A. Vedagiri Mudaliar, Overseer (Bengal).—Proceedings, Educational Department, stating that there is no objection to — being appointed as surveyor, communicated to the Chief Engineer for Irrigation.	3rd Mar. 1894, No. 589 W.	9th May 1893, No. 1983 C. 26th May 1893, No. 2138 C. 22nd June 1893, No. 1644 W. 2nd Jan. 1894, No. 2 C.
Drainage of the Madras Lunatic Asylum.—Proceedings, Judicial Department, directing the Sanitary Commissioner, the Consulting Architect and the Superintendent of the Asylum to form into a committee and report on the —, communicated to the Consulting Architect.	3rd do. do. No. 590 W.	......
Nagoba Row, late Conservancy Superintendent, Negapatam division.—Proceedings, Pension Department, granting an invalid pension of Rupees 3–14–7 per mensem to —, recorded.	3rd do. do. No. 591 W.	17th Jan. 1894, No. 168 C. 30th Jan. 1894, No. 429 C. 8th Feb. 1894, No. 557 C.
Indent.—Proceedings, Financial Department, communicating extract from a despatch from the Secretary of State sanctioning compliance with the — for spare parts of disintegrators for Periyár No. I division, recorded.	3rd do. do. No. 592 W.	25th Sept. 1893, No. 2465 W. 25th Sept. 1893, No. 2466 W. 21st July 1893, No. 1881 W. 21st July 1893, No. 1882 W. 31st Oct. 1893, No. 2764 W.
Veysarpady drainage project.—Directing that the reference regarding the — be removed from the list of unanswered references of the V Circle.	3rd do. do. No. 593 W.	25th Sept. 1893, No. 2457 W. 11th Oct. 1893, No. 2587 W. 29th Aug. 1893, No. 2209 W. 24th Oct. 1879, No. 445. 15th Feb. 1894, No. 428 W.
S. V. Ramasawmy Aiyangar and Genesa Iyer, Sub-Overseers.—Sanction accorded to pay being passed to — during the period they were engaged in handing over and receiving charge of their duties.	3rd do. do. No. 594 W.	23rd April 1891, No. 367 I. 6th June 1891, No. 474 I. 18th Oct. 1892, No. 857 I. 17th Feb. 1893, No. 153 I. 24th Feb. 1893, No. 483 W. 29th Aug. 1893, No. 2206 W. 22nd Sept. 1893, No. 3163 C. 24th Oct. 1893, No. 3429 C. 22nd Dec. 1893, No. 4448 C.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
T. Gnanasumbundum Pillay, Supervisor.—Sanction accorded to the grant of daily allowance to — and his lascar for their halt at Kodaikánal over ten days in connection with the Pillar Rocks road and cemetery works there.	3rd Mar. 1894, No. 595 W.	......
A. S. Visvanatha Aiyar, Draughtsman.—Sanction accorded to the travelling allowance claimed by — for joining his appointment from the Tank Restoration Party, Vellore, to the Central office.	3rd do. do. No. 596 W.	......
Statement of payments made in England.—The — on account of stores and freight and of invoices despatched to India during January 1894, communicated to officers concerned.	3rd do. do. No. 597 W.	15th Jan. 1894, No. 84 W. 8th Feb. 1894, No. 337 W.
Land.—Notification for the acquisition of — taken up for the construction of a feeder road from Markapur village to the Markapur road station, Kurnool district, ordered to be published in the *Fort St. George Gazette.*	3rd do. do. No. 598 W.	......
Madras Barrack Department.—Proceedings, Military Department, communicating telegram from the Government of India intimating that the transfer of the — to the Military Works Department will probably be postponed, recorded.	3rd do. do. No. 599 W.	17th Feb. 1894, No. 452 W.
Funds.—Orders on certain modification of —, II Circle.	5th do. do. No. 601 W.	14th Feb. 1894, No. 411 W.
Ichchhápuram-Jarada road in Ganjám district.—Accepting the surrender of a portion of the allotment for the —.	5th do. do. No. 602 W.	......
Mr. B. J. Mathews, Machineman and Tunneller, Periyár Project.—Application from — for employment on the Bengal-Assam Railway, ordered to be forwarded to the Chief Commissioner, Assam.	5th do. do. No. 603 W.	8th Jan. 1894, No. 22 W.
Forwarded	5th do. do. No. 604 W.	......
Books.—Sanction accorded to the purchase of a text book on gas oil and air pumps for the Secretariat library which, on receipt, to be issued on loan to the Superintendent of Works, Periyár Project.	5th do. do. No. 605 W.	23rd Feb. 1894, No. 844 C.
Messrs. Higginbotham and Company requested to supply a copy.	5th do. do. No. 606 W.	......
Aluminium oxide.—Proceedings, Revenue Department, ordering that a small quantity of a mineral found on the Palni Hills be despatched to the Secretary of State with a view to its being examined by competent experts as to its commercial value and as to the best method of extracting pure — therefrom, recorded.	5th do. do. No. 607 W.	......
Reporters' bench in the Council Chamber, Fort St. George.—Proceedings, Legislative Department, approving of the estimate of Rs. 35 for providing back rests to the —, communicated to the Consulting Architect.	5th do. do. No. 608 W.	......

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Police station at Royapettah.—The Consulting Architect authorised to disburse the price of the site for the — to the municipality.	5th Mar. 1894, No. 609 W.	22nd Feb. 1894, No. 497 W.
Funds.—Orders on certain modification of —, II Circle.	5th do. do. No. 610 W.	11th Nov. 1893, No. 2897 W.
Claims against officers on account of their private business transactions.—Proceedings, Public Department, forwarding copy of extract of despatch from the Secretary of State intimating that it has been ruled not to exercise any interference in respect to ordinary —, recorded.	6th do. do. No. 611 W.	......
Vencatarama Aiyar, Acting Superintendent, Nandiar anicut, Trichinopoly.—Proceedings, Educational Department, sanctioning the exemption from Examination rules of — for certain period, communicated to officers concerned.	6th do. do. No. 612 W.	19th Feb. 1894, No. 741 C.
Conveyance of Mails, &c.—Proceedings, Public Department, forwarding copies of the contract recently concluded with the B. I. S. N. Co. for the —, recorded.	6th do. do. No. 613 W.	2nd Sept. 1885, No. 2042 W. 7th Sept. 1885, No. 2085 W. 25th May 1886, No. 1312 W. 11th April 1888, No. 1093 W. 20th April 1893, No. 19 D.
Absentee allowance.—Proceedings, Financial Department, communicating Resolution of the Government of India regarding payment at the Home Treasury of the difference between — at certain rates of exchange to officers on leave subsequent to 1st April 1893, recorded.	6th do. do. No. 614 W.	28th Feb. 1893, No. 553 W.
Combined Post and Telegraph office at Gúdalúr.—Report of the opening of a 3rd-class — in Nilgiri district on 21st February 1893, communicated to the Superintending Engineer, IV Circle, and to the Public Department.	6th do. do. No. 619 W.	......
Unanswered references.—Orders on the list of — for the half-year ending 30th September 1893, III Circle.	6th do. do. No. 620 W.	10th May 1892, No. 1460 W. 4th Oct. 1893, No. 2536 W. 23rd Jan. 1894, No. 203 W.
Mr. Burlton, Executive Engineer, West Coast division.—Declining to accede to the request of — to take three servants with him at Government expense when travelling on tour in his division.	7th do. do. No. 626 W.	......
K. Chandra Sakkara Row, Anicut Superintendent, Nellore.—Proposal of the Superintending Engineer, II Circle, to obtain a security of Rs. 100 from — for holding an imprest of the same amount, approved.	7th do. do. No. 627 W.	......

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Senate House, Madras.—Proceedings, Educational Department, communicating letter from the Registrar of the University stating that nothing has yet been decided on as regards the extension of the —, communicated to the Consulting Architect.	7th Mar. 1894, No. 628 W.	13th Dec. 1893, No. 4287 C.
Watchmen.—Sanction accorded to the entertainment of — for certain rest-houses in Cuddapah division.	7th do. do. No. 629 W.	7th Dec. 1891, No. 3274 W. 4th Jan. 1892, No. 2 W. 2nd July 1892, No. 1917 W. 23rd Sept. 1892, No. 2644 W. 17th May 1893, No. 1328 W. 19th Feb. 1894, No. 464 W. 15th Dec. 1893, No. 4315 C.
Compensation gratuity granted to P. Swamy.—Proceedings, Pension Department, deciding that the —, late a steamer syrang and engine-driver, Gódávari Eastern division, is correct and cancelling the ruling contained in paragraph 2 of G.O., No. 1461, Pension, dated 23rd December 1893, that article 471, Civil Service Regulations, does not apply to his case, recorded.	7th do. do. No. 630 W.	23rd Jan. 1894, No. 203 W. 9th Jan. 1894, No. 37 W.
Statement of objectionable items.—Orders on the — in the accounts of Executive Engineers remaining unremedied to end of December 1893, Consulting Architect division.	7th do. do. No. 631 W.	8th Feb. 1894, No. 332 W. 2nd March 1894, No. 568 W.
M. Guruswami Nayudu.—The appointment of — as Overseer, 2nd Grade, in the Consulting Architect division, sanctioned.	7th do. do. No. 632 W.	12th July 1880, No. 1636 W. 11th Sept. 1886, No. 2301 W. 21st May 1890, No. 162 D. 9th June 1890, No. 1599 W. 8th Aug. 1890, No. 2152 W. 30th June 1891, No. 1771 W. 25th Aug. 1892, No. 2369 W. 26th Sept. 1893, No. 2470 W. 26th Jan. 1894, No. 382 C.
Screws required for cutcherries in Nellore division.—The local purchase of 120 —, sanctioned with remarks.	7th do. do. No. 633 W.	26th Jan. 1894, No. 233 W.
Exchange compensation allowance.—Proceedings, Financial Department, communicating Resolution of the Government of India regarding the grant of — to Government officers on foreign service, communicated to officers of the department.	7th do. do. No. 634 W.	13th Sept. 1893, No. 2353 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Petition rules.—Proceedings, Public Department, communicating order in Revenue Department prescribing rules for the submission of appeals to Government by Civil officers, communicated to officers of the department.	7th Mar. 1894, No. 635 W.	......
Native papers.—Report on — for fortnight ending 15th February 1894, recorded.	8th do. do. No. 641 W.	......
Coonoor ghât.—Proceedings of the Board of Revenue relative to the clearance of certain damages to the channel in Mr. James' estate on the —, communicated to the Superintending Engineer, IV Circle, in view to the aid asked for by the Collector being afforded by the Public Works staff.	8th do. do. No. 642 W.	......
Temporary clerk.—The employment of a — on Rs. 100 for one month to work out calculations of canal discharges in the office of the Chief Engineer for Irrigation, sanctioned.	8th do. do. No. 643 W.	......
Property room at Palghat.—The Superintending Engineer, IV Circle, directed to report what rent should be charged to the Volunteer corps for the portion of the — which is used as an armoury, also whether the old currency office at Calicut required by the volunteers can be handed over and, if so, what rent should be charged for the rooms to be used for other purposes than Sergeant Instructor's quarters.	8th do. do. No. 644 W.	......
Overpayments.—Proceedings, Pension Department, directing that the ruling contained in G.O., No. 65, Revenue, dated 24th January 1894, regarding — should also be held to apply to recoveries to be made for applicants for pension on account of leave allowances irregularly drawn by them, communicated to officers of the department.	8th do. do. No. 645 W.	24th Feb. 1886, No. 494 W.
Peons' clothing.—Proceedings, Public Department, stating that white clothing may be supplied to the duffadar and two peons for attendance on the Joint and Under Secretaries, Irrigation Branch, but that the necessity for more than two dress peons is not apparent, communicated to the Chief Engineer for Irrigation.	8th do. do. No. 646 W.	7th June 1890, No. 248 D. 13th March 1890, No. 828 W. 14th July 1890, No. 1890 W. 29th Jan. 1894, No. 245 W. 13th Feb. 1894, No. 652 C.
Mr. W. A. Crisp, Deputy Examiner of Accounts, Madras.—Sanction accorded to the withdrawal by — of Rs. 1,000 from his deposit in the Civil Engineers' Provident Fund.	8th do. do. No. 647 W.	8th Aug. 1889, No. 2129 W. 29th Sept. 1889, No. 3864 C. 10th July 1893, No. 544 D. 3rd Nov. 1893, No. 3609 C. 27th Nov. 1893, Nos. 3059–60 W. 6th Jan. 1894, No. 12 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Mr. T. W. Platel, Accountant.—Sanction accorded to the grant of 2 months' leave on medical certificate to — with effect from 16th January 1894.	8th Mar. 1894, No. 648 W.	......
Mr. G. B. Lambert, Executive Engineer.—The last pay certificate of — who has proceeded to Europe on furlough for 11 months and 10 days, ordered to be forwarded to the Home Government.	8th do. do. No. 650 W.	......
Forwarded	8th do. do. No. 651 W.	......
Powers of sanction.—Proceedings, Financial Department, cancelling so much of G.O., dated 27th November 1893, No. 1191, as relates to the Commissioner of Salt Revenue, and exempting the Separate Revenue Department from its application as regards works executed in the Salt Department, recorded.	9th do. do. No. 654 W.	......
Ootacamund lake.—Proceedings, Financial Department, authorising the Accountant-General to place certain amounts at the disposal of the Ootacamund Municipality for the grants under 45. Civil Works for the maintenance of wire fence and sluice of the —, recorded.	9th do. do. No. 655 W.	18th Jan. 1894, No. 155 W.
Madras Penitentiary.—Proceedings, Judicial Department, approving of the construction of a quarantine ward in the —, communicated to the Consulting Architect.	9th do. do. No. 656 W.	13th April 1893, No. 1023 W. 15th Jan. 1894, No. 139 C.
Captain A. D. G. Shelley, R.E.—Fresh report on — for 1892 forwarded to the Government of India.	9th do. do. No. 657 W.	......
Nilgiri Railway.—Proceedings in the Public Works Department, Railway Branch, informing the Government of India that the revised estimate for 1893-94 of the — for land is reduced to Rs. 30,000, communicated to the Superintending Engineer, IV Circle.	9th do. do. No. 658 W.	16th Feb. 1894, No. 442 W. 3rd Feb. 1894, No. 309 W.
Mr. C. M. Smith, Executive Engineer.—Ordered that the application from — for permission to retire from the service under the special scheme be forwarded to the Government of India.	9th do. do. No. 659 W.	4th Oct. 1893, No. 973 D. 21st Oct. 1893, No. 1091 D. 15th Nov. 1893, No. 2939 W. 10th Jan. 1894, No. 73 C. 16th Feb. 1894, No. 444 W.
Forwarded	9th do. do. No. 660 W.	......
Exchange compensation allowance.—The claims of Sergeants J. Cherry and J. Alford to —, declined with remarks, and that of Sub-Conductor S. Hearne referred for the orders of the Government of India.	9th do. do. No. 661 W.	17th Jan. 1894, No. 135 W.
Government of India addressed	9th do. do. No. 662 W.	......

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
House.—The grant of an advance of six months' pay or Rs. 300 to M. Ramaswami Sastri, clerk, in the office of the Superintending Engineer, II Circle, for building a — in Buckinghampett, sanctioned.	9th Mar. 1894, No. 663 W.	6th June 1887, No. 1516 W. 17th Aug. 1887, No. 2205 W. 2nd May 1888, No. 1282 W. 4th April 1889, No. 973 W. 21st June 1889, No. 1624 W.
Draughtsman.—The entertainment of a — on Rs. 40 per mensem for six months in the Tinnevelly division, sanctioned.	9th do. do. No. 664 W.	13th Feb. 1894, No. 644 C.
Armoury and Sergeant Instructor's quarters of the Malabar Volunteer Rifle at Vayittiri.—Proceedings in the Military Department stating that the work of rebuilding the — has been suspended until the question as to the continuance of the company is finally settled, communicated to the Superintending Engineer, IV Circle, who is directed to report the stage which the work has reached.	9th do. do. No. 665 W.	20th Feb. 1894, No. 481 W. 20th Feb. 1894, No. 480 W. 11th April 1893, Nos. 940-41 W. 6th March 1891, No. 638 W.
Mr. V. C. French.—Letter from the Government of India stating, with remarks, that — has been confirmed in the Accounts branch in the rank of Deputy Examiner, 2nd Grade (old classification), communicated to the Examiner, Public Works Accounts.	10th do. do. No. 666 W.	30th Nov. 1891, No. 3204 W. 6th Nov. 1891, No. 4900 C. 10th Nov. 1891, No. 2996 W. 10th Dec. 1890, No. 3284 W. 17th Nov. 1890, No. 4723 C. 18th Oct. 1890, No. 2759 W. 7th Oct. 1890, No. 4003 C. 2nd Oct. 1890, No. 3962 C. 26th June 1890, No. 1765 W.
Funds.—Rs. 60 allotted to the Consulting Architect's division under Imperial Military Repairs.	10th do. do. No. 667 W.	30th Nov. 1893, No. 4068 C. 29th Jan. 1894, No. 400 C. 17th Feb. 1894, No. 458 W.
Bezwada cemetery.—Proceedings in the Financial Department placing the sum of Rs. 191 at the disposal of the Public Works Department for repairs to the —, communicated to the officers concerned.	10th do. do. No. 668 W.	28th March 1893, No. 852 W.
Indian Bradshaw.—Proceedings in the Financial Department requesting to ascertain and report the number of copies of the — now received by the Deputy Examiner of Railway Accounts, Trichinopoly, communicated to the Examiner, Guaranteed Railway Accounts, for the required information.	10th do. do. No. 669 W.	23rd Feb. 1894, No. 837 C. 2nd Jan. 1894, No. 3 C. 8th Dec. 1893, No. 4219 C. 4th Dec. 1893, No. 3123 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
		(*Continued.*) 18th Nov. 1893, No. 3874 C. 30th Nov. 1892, No. 5030 C. 16th Nov. 1892, No. 4755 C. 10th Nov. 1892, No. 4675 C.
Public Works circulars issued during 1893.—Abstract of contents of — by the Government of India, recorded.	10th Mar. 1894, No. 670 W.	3rd March 1893, No. 566 W. 10th March 1892, No. 796 W.
Despatch of correspondence to Simla and Calcutta.—Instructions from the Government of India, Public Works Department, regarding the —, recorded.	10th do. do. No. 671 W.	......
Swamped lands on the north of Commamur canal, II Circle.—The proposition statement for the establishment required for the scheme for draining the —, sanctioned.	10th do. do. No. 672 W.	17th Jan. 1894, No. 34 I. 11th Oct. 1893, Nos. 857–58 I. 11th Feb. 1889, No. 62 I.
Flagstaff at Beypore.—Proceedings in the Financial Department placing Rs. 37 at the disposal of the Public Works Department for repairs to the —, communicated to the officers concerned.	10th do. do. No. 673 W.	......
Teachers' College at Saidapet.—The Consulting Architect directed to submit the requisite plans and estimates for a residence for the Vice-Principal of the —.	10th do. do. No. 674 W.	1st Nov. 1893, No. 2781 W. 29th Oct. 1891, No. 2895 W. 17th Oct. 1891, No. 4555 C. 24th April 1891, No. 2240 C. 7th April 1891, No. 1963 C. 16th Sept. 1890, No. 2469 W. 6th Aug. 1890, No. 2127 W.
Temporary clerk.—The employment of an additional — in the Cuddapah division, sanctioned.	10th do. do. No. 675 W.	16th Nov. 1893, No. 2971 W. 29th Sept. 1893, No. 951 D. 4th Sept. 1893, No. 787 D. 5th Aug. 1893, No. 2020 W.
Government land on the Poonamallee road near the Brickfields.—The proposals of the Consulting Architect to sell a plot of —, approved.	10th do. do. No. 676 W.	5th Dec. 1893, No. 4153 C. 20th Dec. 1893, No. 3307 W.
Bungalow on Orr's Hill at Bezwada.—Endorsement in the Revenue Department transferring Proceedings of the Board of Revenue stating that the — may be transferred to the Public Works Department, communicated to the Superintending Engineer, II Circle.	10th do. do. No. 677 W.	22nd Feb. 1894, No. 500 W. 21st Nov. 1893, No. 3006 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
North Arcot — land required for building a rest-house. —Notification for acquisition of certain —, ordered to be published in the *Fort St. George Gazette.*	10th Mar. 1894, No. 678 W.	......
Mr. W. A. Crisp, Deputy Examiner, Public Works Accounts.—The memorial of — appealing against his recent degradation and supersession in the Superior Accounts establishment of the Government of India, ordered to be forwarded to the Government of India.	10th do. do. No. 679 W.	23rd Feb. 1894, No. 849 C. 23rd Feb. 1894, Nos. 511–12 W. 19th Feb. 1894, No. 459 W. 27th Feb. 1894, No. 530 W.
Forwarded	10th do. do. No. 680 W.	......
Tents.—The purchase of two —, one for the use of the Superintending Engineer, II Circle, and the other to one of the Executive Engineers of the Circle at a total cost of Rs. 230, sanctioned.	10th do. do. No. 681 W.	30th Jan. 1894, No. 270 W. 23rd Nov. 1893, No. 3965 C. 18th Nov. 1893, No. 3859 C. 7th Nov. 1893, No. 3684 C. 21st Sept. 1893, No. 2435 W. 29th May 1893, Nos. 1417–18 W. 26th June 1891, No. 516 (Finl.).
Fire-engine drivers' quarters.—Proceedings in the Judicial Department forwarding to the President of the Madras Municipality revised design for — to be erected near the Wallajah road Police station, communicated to the Consulting Architect.	12th do. do. No. 682 W.	19th Feb. 1894, No. 743 C. 1st Feb. 1894, No. 291 W.
Revenue Board offices.—The Consulting Architect directed to prepare a plan and estimate for a suitable stair-case to afford means of access to the upper part of the — occupied by the Members of the Board.	12th do. do. No. 683 W.	......
A. S. Visvanatha Aiyar.—Proceedings in the Educational Department sanctioning the exemption of — from passing the Précis-writing Test so long as he is engaged in preparing descriptive memoirs and plates of irrigation works, communicated to the Chief Engineer for Irrigation.	12th do. do. No. 684 W.	......
Objectionable item statement of the Consulting Architect's division for July 1893.—Orders on certain irregularities noticed in the — with regard to the purchase of certain English stores in the local market.	12th do. do. No. 685 W.	6th Feb. 1894, No. 543 C. 16th Nov. 1893, No. 2961 W. 20th Dec. 1893, No. 4410 C. 2nd Dec. 1893, No. 4119 C. 25th Oct. 1893, No. 2733 W. 5th Sept. 1893, No. 2287 W.
Iron-shed.—The Consulting Architect directed to prepare plan and estimate for the erection of a light — behind the Custom House, Madras.	12th do. do. No. 686 W.	......

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Public Works circulars issued during 1893.—Abstract of contents of — by the Government of India, recorded.	12th Mar. 1894, No. 687 W.	6th March 1893, No. 590 W. 10th March 1892, No. 797 W.
Periyár project.—The Examiner authorised to pass the further outlay of Rs. 3 incurred on the purchase of ward's office and bath-room furniture for hospital at No. I Periyár division.	12th do. do. No. 689 W.	15th Dec. 1893, No. 1100 I. 20th Feb. 1894, No. 766 C.
Index map showing the main lines of communication constructed by the District Board, Tanjore.—Orders on endorsement from the Local and Municipal Department transferring letter from the President, District Board, Tanjore, submitting an — during 1893.	12th do. do. No. 690 W.	2nd Feb. 1894, No. 486 C. 23rd Jan. 1893, No. 157 W. 22nd Dec. 1893, Nos. 3334–35 W. 17th July 1893, No. 2631 C. 14th April 1893, No. 1068 W. 17th July 1893, No. 1853 W. 13th May 1893, No. 1296 W. 9th May 1893, No. 1268 W. 12th April 1893, Nos. 1004–5 W. 12th Feb. 1892, No. 431 W.
English stores.—Local purchase of certain — required for use in the Public Works Workshops, Madras, sanctioned.	12th do. do. No. 691 W.	......
Bi-monthly return of stores under provision by the Director-General of Stores for India up to 31st January 1894 (*Madras Public Works*).—Communicated to the officers concerned and a copy forwarded to the Government of India.	12th do. do. No. 692 W.	26th Jan. 1894, Nos. 238–39 W. 18th Nov. 1893, Nos. 2987–88 W. 13th Oct. 1893, Nos. 2612–13 W.
Forwarded	12th do. do. No. 693 W.	......
Survey of the port of Mangalore.—Letters to Bengal, Bombay and Burma Governments inquiring whether a qualified officer can be nominated to carry out a thorough —.	12th do. do. No. 694 W.	4th Dec. 1893, No. 426 (Marine). 17th Feb. 1894, No. 453 W. 16th Dec. 1893, Nos. 3277–78 W. 11th Dec. 1891, No. 3342 W. 4th June 1888, No. 1627 W. 20th Oct. 1893, Nos. 2676–77 W. 12th Aug. 1893, No. 2071 W. 12th Feb. 1892, Nos. 439–40 W. 21st Sept. 1893, No. 2432 W. 21st Dec. 1892, Nos. 3489–90 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
G. Streeneevasalu Naidu, late clerk, Public Works Department, Musiri taluk, Trichinopoly district.—The transmission to the Governor-General of India of the appeal petition of — against his dismissal, withheld.	12th Mar. 1894, No. 695 W.	1st Sept. 1890, No. 3576 C. 30th May 1890, No. 2437 C. 28th April 1890, No. 2035 C. 12th April 1889, No. 1862 C. 22nd March 1889, No. 1530 C. 15th March 1889, No. 1341 C. 9th March 1889, No. 1221 C.
Channel Superintendent.—The proposition statement for the temporary entertainment of a — for the Pennagondapuram tank and channel, Salem division, sanctioned.	12th do. do. No. 696 W.	25th Jan. 1894, No. 334 C. 17th Jan. 1894, No. 175 C.
Sub-jail at Palghat, South Malabar.—Proceedings in the Judicial Department approving the estimate of Rs. 450 for repairs to the —, communicated to the Superintending Engineer, IV Circle, for sanction and early execution.	12th do. do. No. 697 W.	......
Mr. Standish Lee's essay on Bangalore water-supply project.—Orders on letter from the Editor, "The Indian Engineer," inquiring whether a copy of — will be furnished for publication, and the name of the Indian Engineer registered for receipt of all Public Works Department reports and those of the Sanitary Engineer to Government.	12th do. do. No. 698 W.	1st April 1890, No. 1719 C. 13th Feb. 1890, No. 816 C.
Estimates for road repairs.—Proceedings in the Local and Municipal Department in regard to the distribution of the pay of road coolies over the several roads on which they are employed, communicated to officers of the Public Works Department.	12th do. do. No. 699 W.	18th Jan. 1894, No. 192 C. 20th Dec. 1893, No. 4406 C.
Erection of works or buildings in the neighbourhood of any fort or cantonment.—Orders of the Government of India, Military Department, regarding the —, communicated to the officers of the Public Works Department.	12th do. do. No. 700 W.	8th Sept. 1881, No. 2232 W.
Telegraph to Yemmiganúru, Bellary district.—The Collector will be requested in the Revenue Department to report whether the proposed extension of the — is likely to prove remunerative.	12th do. do. No. 701 W.	......
Mr. F. J. McLaughlin, Executive Engineer, First Grade.—The pension papers of —, ordered to be forwarded to the Government of India.	12th do. do. No. 702 W.	......
Forwarded	12th do. do. No. 703 W.	......
Statistical returns compiled in the Department of Revenue and Agriculture.—Proceedings in the Revenue Department forwarding copies of the revised distribution list of the —, recorded.	13th do. do. No. 705 W.	......

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Accident.—Report of an accident to a cooly at the Kidari Hill, No. II Periyár division, recorded.	13th Mar. 1894, No. 706 W.	......
T. Manickum Mudaliar, Draftsman, Consulting Architect's office.—The date of birth in the service book of —, altered to 3rd August 1850.	13th do. do. No. 707 W.	......
Ootacamund lake.—Endorsement in the Local and Municipal Department transferring letter from the Chairman, Ootacamund Municipal Council, reporting that the — has been lowered by one foot in November last, recorded.	13th do. do. No. 714 W.	9th March 1894, No. 655 W. 16th Feb. 1894, No. 446 W. 18th Jan. 1894, No. 155 W. 6th Oct. 1893, No. 2539 W. 8th Feb. 1884, No. 296 C. 22nd March 1883, No. 931 W. 1st Feb. 1882, No. 286 W.
Cholera in the Nilgiri district.—Proceedings in the Local and Municipal Department sanctioning, with remarks, the proposition statement for the entertainment of the temporary establishment required in connection with the outbreak of — and referring, for remarks, the suggestion of the President of the District Board regarding the supervision by the Public Works Department of the special ghât sanitary stall, communicated to the Superintending Engineer, IV Circle, for report.	13th do. do. No. 715 W.	10th Nov. 1892, No. 2657 R.
Subsidiary jailbuilding at Cherpalcheri, Malabar district.—Proceedings in the Judicial Department approving the estimate of Rs. 340 for repairs to the —, communicated to the Superintending Engineer, IV Circle, for early sanction and execution.	13th do. do. No. 716 W.	......
S. Krishnamachariyar, Sub-Engineer, 3rd Grade.—Orders on memorial from — against his supersession by a junior officer as Assistant Engineer in the Provincial service.	13th do. do. No. 717 W.	15th Sept. 1893, No. 2373 W. 19th June 1893, Nos. 1628–29 W. 12th July 1893, No. 1828 W. 11th Oct. 1893, No. 1022 D. 9th Sept. 1893, No. 820 D. 17th Jan. 1893, No. 187 C. 17th Nov. 1892, Nos. 3155–56 W. 12th Aug. 1892, No. 2232 W. 18th June 1892, No. 3114 C. 28th Nov. 1892, No. 5002 C. 18th Jan. 1894, No. 159 W. 23rd Jan. 1893, No. 158 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Black Town Presidency Magistrate's Court.—Proceedings in the Judicial Department stating that there is nothing to urge in favour of the original proposition for the extension of the —, communicated to the Consulting Architect with remarks.	13th Mar. 1894, No. 718 W.	15th Feb. 1894, No. 686 C. 2nd Feb. 1894, No. 302 W. 16th May 1893, No. 1313 W. 7th Oct. 1892, No. 2806 W.
Deputy Tahsildar's Cutcherry at Bimlipatam.—Orders on correspondence on the subject of assessment imposed on the — for the half-year ending 30th September 1893.	13th do. do. No. 719 W.	2nd Dec. 1893, No. 3111 W. 14th Aug. 1893, No. 2083 W. 8th May 1893, No. 1250 W. 23rd July 1891, No. 1973 W. 12th May 1887, No. 1299 W. 23rd March 1886, No. 780 W.
List of periodical returns.—The — submitted by the Superintending Engineer, II Circle, for the year ending 31st December 1893, recorded with the remark that the extract from the register of public buildings for 1892–93 has not yet been received.	13th do. do. No. 722 W.	3rd March 1894, No. 586 W. 2nd Dec. 1893, No. 3110 W. 16th Dec. 1893, No. 3279 W. 11th Nov. 1893, No. 2897 W. 7th Nov. 1893, No. 2865 W. 8th Sept. 1893, No. 2304 W. 18th Aug. 1893, No. 2126 W. 27th Feb. 1893, No. 500 W. 1st July 1893, No. 1728 W.
School-house at Anantapur.—Proceedings, Financial Department, stating that as the sum of Rs. 3,200 refunded by the Municipal Council out of the Government grant-in aid for the — is not required for allotment, it will not be taken as an addition to the Public Works grant for the current year, communicated to the Examiner, Public Works Accounts.	14th do. do. No. 723 W.	26th Jan. 1894, No. 875 C. 28th June 1893, No. 1697 W. 26th April 1893, No. 1165 W. 21st Aug. 1889, No. 3765 C. 20th June 1889, No. 2876 C. 10th Feb. 1890, No. 734 C. 14th April 1890, No. 14 D. 16th June 1890, No. 1660 W. 21st Nov. 1890, No. 3110 W. 19th Aug. 1890, No. 2250 W. 13th Dec. 1890, No. 3311 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Exchange compensation allowance.—Orders regarding the recovery of overpayments made to Sub-Conductor Slaney and Sergeant Lewis on account of —.	14th Mar. 1894, No. 724 W.	13th Feb. 1894, No. 648 C. 26th Jan. 1894, No. 364 C. 17th Jan. 1894, No. 135 W. 11th Dec. 1893, No. 3208 W. 2nd Nov. 1893, No. 2787 W.
Famine tools.—The sale of 50 mamoties at 12 annas each to the District Board of Kurnool, sanctioned.	14th do. do. No. 725 W.	2nd Dec. 1893, No. 3116 W. 27th Oct. 1893, No. 2758 W.
Watchman.—The employment during 1893–94 of a — to look after the Public Works stores at Berhampur in the Ganjām division, sanctioned.	14th do. do. No. 726 W.	6th Dec. 1893, No. 3157 W. 17th May 1893, No 1328 W. 7th April 1893, No. 913 W.
Exchange compensation allowance.—The claims of Honorary Captain J. Nicholson and Conductor R. W. MacAlister to —, admitted, and Honorary Lieutenant J. Kelly directed to submit a statement of the circumstances in which he considers himself entitled to the allowance.	14th do. do. No. 727 W.	26th Jan. 1894, No. 364 C. 17th Jan. 1894, No. 135 W.
Tramway line at the Mogalarajapuram quarry in the Kistna Eastern division.—The revised estimate of Rs. 4,350 for removing and re-laying the old —, sanctioned.	14th do. do. No. 728 W.	9th March 1893, No. 634 W. 3rd Feb. 1893, No. 500 C. 6th Oct. 1891, No. 2677 W. 17th June 1891, No. 1638 W. 14th June 1890, No. 1649 W. 12th June 1890, No. 2628 C. 12th June 1890, No. 1638 W. 23rd May 1890, No. 1447 W. 11th Jan. 1888, No. 108 W.
Bridge over the Cauvery at Kumbakónam, Tanjore district.—Proceedings of the Local and Municipal Department requesting the Municipal Council, Kumbakónam, to have the estimate for the construction of a — revised with reference to the remarks of the Chief Engineer, recorded.	14th do. do. No. 729 W.	9th Feb. 1894, No. 588 C. 27th Feb. 1893, No. 512 W.
Periyár Project.—Proceedings in the Judicial Department approving the proposals of the Inspector-General of Police to place the Police establishment sanctioned in G.O., No. 1254 W., dated 20th April 1892, entirely at the disposal of the Public Works Department and to entertain an additional force for employment on purely police duties at the Periyár camps, and directing that the cost of the entire establishment be debited to the Public Works Department, communicated to the Superintendent of Works —.	14th do. do. No. 734 W.	13th Feb. 1894, No. 390 W. 31st Jan. 1894, No. 440 C. 24th Jan. 1894, No. 220 W. 30th Nov. 1893, No. 3088 W. 10th Aug. 1893, No. 2055 W. 26th May 1893, No. 1399 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
		(*Continued.*) 26th May 1893, No. 1400 W. 22nd April 1893, No. 39 D. 20th April 1892, No. 1254 W. 28th Jan. 1889, No. 229 W.
Rent.—Orders declining to modify the terms of G.O., No. 3155 W., dated 5th December 1893, regarding the liability of officers to pay — for Government quarters while on privilege leave, in the case of Mr. Shortt, Acting Assistant Superintendent of Police, Erode, Coimbatore district.	14th Mar. 1894, No. 735 W.	5th Dec. 1893, No. 3155 W. 22nd Oct. 1892, No. 2935 W.
Exchange compensation allowance.—Circular from the Accountant-General, Public Works Department, forwarding orders and opinions passed on questions regarding the —, communicated to officers of the Public Works Department.	14th do. do. No. 736 W.	17th Jan. 1894, No. 135 W.
Despatch of correspondence to Simla and Calcutta.—Proceedings, Military Department, communicating circular from the Government of India, Military Department, regarding the —, recorded.	14th do. do. No. 737 W.	......
Provincial Civil Works budget estimate for 1894–95.—Government of India requested by wire to reduce the — by one lakh.	14th do. do. No. 738 W.	6th Feb. 1894, Nos. 320–21 W.
M. Gnanapragasam Pillay, Sub-Overseer, North Arcot division.—The security of Rs. 50 deposited by —, approved.	15th do. do. No. 739 W.	16th Feb. 1894, No. 699 C. 2nd Nov. 1893, No. 2784 W.
Kovur-Munjair junction canal, Gódávari Eastern division.—Telegram from the Superintending Engineer, I Circle, surrendering Rs. 930 from the grant for the —, recorded with remark.	15th do. do. No. 740 W.	......
Pier at Tuticorin.—The Public Works charge fixed at 5 per cent. on the cost of the proposed —, credited to "Establishment" in the accounts of the Public Works Department.	15th do. do. No. 741 W.	28th Feb. 1894, No. 552 W.
Lighthouses.—Proceedings in the Marine Department modifying paragraph 3 of G.O., No. 431, dated 6th December 1893, as to the respective duties of Mr. Ashpitel and the Presidency Port officer in regard to —, communicated to the Chief Engineer for Irrigation.	15th do. do. No. 742 W.	23rd Feb. 1894, No. 845 C. 22nd Jan. 1894, No. 272 C. 18th Jan. 1894, No. 194 C. 13th Dec. 1893, No. 3225 W.
Sergeant Instructor of D. Company, East Coast Rifle Volunteers.—The renting of a building for the — at Rs. 25 per mensem at Rajahmundry, sanctioned.	15th do. do. No. 743 W.	......
Taluk office at Bhadráchalam, Gódávari district.—Proceedings, Revenue Department, approving the proposed extension of the —, communicated to the Superintending Engineer, I Circle, for the preparation of the required plan and estimate.	15th do. do. No. 744 W.	......

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Sheet lead required for the use of the Collector's residence at Chatrapur, Ganjam district.—The local purchase of —, sanctioned.	15th Mar. 1894, No. 745 W.	8th June 1893, No. 1519 W. 16th Dec. 1892, No. 3135 W. 2nd July 1886, No. 1679 W. 25th Jan. 1886, No. 202 W.
Pioneer lines at Trichinopoly.—Endorsement in the Military Department stating that the proposal to purchase two acres of land adjoining the — was made by the Military authorities, and that the local municipality have agreed to take over the land and work it as a sewage form at their own expense, communicated to the Superintending Engineer, VI Circle.	15th do. do. No. 746 W.	......
Watchmen required to look after buildings and stores in the IV Circle.—The statement of — during 1893–94, sanctioned with remarks.	15th do. do. No. 747 W.	18th Oct. 1893, No. 2665 W. 20th Feb. 1894, No. 493 W. 16th Jan. 1894, No. 160 C. 17th May 1893, No. 1328 W. 29th Aug. 1892, No. $\frac{2398}{2399}$ W. 2nd Nov. 1893, No. 3572 C.
New second-class station house and six huts for the Police at Tallapollem in the Vizagapatam district.—Proceedings in the Judicial Department approving, with remarks, the proposals of the Inspector-General of Police for the construction of a —, communicated to the Superintending Engineer, I Circle, for the prêparation of the required estimate.	15th do. do. No. 748 W.	8th Jan. 1894, No. 27 W. 29th May 1893, No. 1415 W. 8th Feb. 1894, No. 339 W. 11th Jan. 1894, No. 88 C. 5th Dec. 1893, No. 3153 W. 13th Oct. 1893, No. 2617 W. 17th Nov. 1893, No. 3849 C. 24th April 1893, No. 1138 W. 4th Feb. 1893, No. 281 W. 17th Nov. 1892, No. 4813 C. 11th April 1892, No. 1209 W. 17th Feb. 1892, No. 510 W. 3rd Aug. 1891, No. 2084 W. 11th May 1886, No. 1185 W. 14th Jan. 1880, No. 93 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Names of important places.—Proceedings, Revenue Department, regarding the spelling of the — in the Madras Presidency, communicated to the officers concerned.	15th Mar. 1894, No. 749 W.	1st Dec. 1893, No. 3097 W. 12th April 1893, No. 990 W.
Land required for the Taluk office building at Kovvur, Gódávari district.—Notification for the acquisition of certain —, ordered to be published in the *Fort St. George Gazette.*	15th do. do. No. 750 W.	30th Nov. 1893, No. 3093 W.
Mr. A. T. Mackenzie, Executive Engineer.—Letter from the Government of India stating that — is not eligible for retirement under the special terms promulgated in Public Works Department resolution No. 2873-G., dated 2nd November 1893, communicated to the Superintendent of Works, Periyár Project.	15th do. do. No. 751 W.	9th Feb. 1894. Nos. 351–52 W. 23rd Jan. 1894, No. 305 C. 15th Nov. 1893, No. 2939 W. 13th Oct. 1893, No. 2604 W.
Cement.—The increased rate for the carriage of 10 tons of — required for use in the Kistna Western division from Madras to Guntúr by rail at a cost of Rs. 257, sanctioned with remarks.	15th do. do. No. 752 W.	28th Feb. 1894, No. 544 W. 21st July 1893, No. 1880 W. 2nd July 1886, No. 1679 W. 25th Jan. 1886, No. 202 W.
Powers of Heads of Departments and of their subordinate officers.—Orders accepting the opinion of the Chief Engineer, Public Works Department, that no alteration in the present system is desirable and that the powers which are vested in himself and officers subordinate to him are sufficient for the due performance of their duties.	15th do. do. No. 753 W.	2nd Oct. 1879, No. 2483 W. 12th March 1888, No. 810 W. 12th Dec. 1893, No. 3220 W. 16th May 1890, No. 1367 W. 11th Nov. 1889, No. 3198 W.
Boat.—The hire of a — for the sub-divisional officer, Northern sub-division, Buckingham canal, sanctioned until the end of the current official year.	15th do. do. No. 754 W.	8th Feb. 1894, No. 561 C. 24th Jan. 1894, No. 320 C. 16th Jan. 1888, No. 180 W. 20th Dec. 1887, No. 4785 C.
Mr. A. R. deChazal, Assistant Engineer.—Letter from the Government of India stating that — should draw his Indian pay and reckon service for leave from 1st January 1894 and that his service for pension will be reckoned from the date of his appointment, communicated to the Examiner of Public Works Accounts.	16th do. do. No. 755 W.	29th Jan. 1894, Nos. 250–51 W. 10th Jan. 1894, No. 77 C. 15th Nov. 1893, No. 2955 W. 28th Nov. 1892, No. 3253 W.
Statement of objectionable items.—Orders on the — in the accounts of Executive Engineers remaining unremedied to end of December 1893, II Circle.	16th do. do. No. 758 W.	28th Feb. 1894, No. 547 W. 16th Jan. 1894, No. 125 W. 15th Jan. 1892, No. 139 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
		(*Continued.*) 24th July 1891, No. 1994 W. 28th Feb. 1894, No. 541 W. 13th Feb. 1894, No. 388 W. 9th Jan. 1894, No. 39 W. 15th Dec. 1893, No. 3256 W.
Statement of objectionable items.—Orders on the — in the accounts of Executive Engineers remaining unremedied to end of December 1893, VI Circle.	16th Mar. 1894, No. 759 W.	27th Feb. 1894, No. 534 W. 18th Jan. 1894, No. 162 W. 3rd Nov. 1893, No. 2817 W. 16th Dec. 1893, No. 3268 W. 7th Dec. 1893, No. 3188 W. 25th Oct. 1893, No. 2727 W. 12th Sept. 1893, No. 2347 W. 27th Oct. 1893, No. 2755 W. 31st Aug. 1893, No. 2226 W.
Statement of objectionable items.—Orders on the — in the accounts of Executive Engineers remaining unremedied to end of December 1893, III Circle.	16th do. do. No. 760 W.	9th March 1894, No. 1073 C. 3rd March 1894, No. 981 C. 20th Feb. 1894, No. 482 W. 12th Feb. 1894, No. 383 W. 18th Jan. 1894, No. 163 W. 14th July 1892, No. 2009 W. 18th May 1893, No. 1349 W. 20th April 1892, No. 1264 W.
English stores required for use in the Presidency Public Works Workshops.—The local purchase of certain —, sanctioned.	17th do. do. No. 763 W.	20th July 1893, No. 1880 W. 2nd July 1886, No. 1679 W. 25th Jan. 1886, No. 202 W.
Returns of buildings rented or available for rent.—Orders on letter from the Consulting Architect to Government inquiring whether the buildings attached to the Agricultural College, Saidapet, are to be brought in his —.	17th do. do. No. 764 W.	20th Feb. 1894, No. 771 C. 23rd Nov. 1893, Nos. 3033–34 W. 20th Oct. 1881, No. 2559 W. 26th Jan. 1891, No. 242 W. 19th Dec. 1890, No. 3389 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Excess outlay incurred on the Deputy Tahsildar's office and Sub-jail at Gajapatinagaram, Vizagapatam district.—The Examiner of Public Works Accounts authorized to admit the — in excess of the estimate of Rs. 8,800 sanctioned in G.O., No. 1341 W., dated 16th May 1890.	17th Mar. 1894, No. 765 W.	......
Post office buildings at Periyár and Thekady.—Letter from the Postmaster-General, Madras, forwarding estimates for repairing the —, forwarded to the Superintendent of Works, Periyár Project, with remarks.	17th do. do. No. 766 W.	6th March 1894, No. 624 W. 23rd Jan. 1894, No. 294 C.
Clerk P. Subbarayudu.—Pension Department informed, in reply to its proceedings, that no application has been received from the Superintending Engineer, I Circle, requesting sanction of Government for the retention of the services of — after the date of the medical certificate of unfitness.	17th do. do. No. 767 W.	22nd Dec. 1893, No. 4455 C.
Bungalow on Orr's Hill at Bezwada.—Proceedings in the Financial Department directing to cancel its order No. 1180 of 23rd November 1893 issuing instructions to the Accountant-General to place the requisite funds at the disposal of the Public Works Department for repairs, etc., required to the —, communicated to the Examiner of Public Works Accounts.	17th do. do. No. 768 W.	22nd Feb. 1894, No. 500 W.
R. Veerasawmy Iyengar, Temporary Supervisor, North Arcot division.—Transit pay to — from 11th to 13th September 1891, sanctioned.	17th do. do. No. 769 W.	......
Surrender of Rs. 910 under Postal and Telegraph Repairs, Coimbatore division.—The details submitted by the Superintending Engineer, IV Circle, for the —, communicated to the Examiner of Public Works Accounts.	17th do. do. No. 770 W.	16th Feb. 1894, No. 442 W. 3rd Feb. 1894, No. 309 W.
Statement of objectionable items.—Orders on — in the accounts of Executive Engineers remaining unremedied to end of December 1893, V Circle.	17th do. do. No. 771 W.	22nd March 1893, No. 786 W. 10th March 1893, No. 654 W. 3rd Aug. 1892, No. 2151 W. 10th Feb. 1894, No. 379 W. 13th Nov. 1893, No. 2904 W. 25th Oct. 1893, No. 2729 W. 12th June 1893, No. 1565 W. 28th Sept. 1893, No. 2488 W. 31st Aug. 1893, No. 2225 W. 28th Feb. 1894, No. 545 W. 16th Nov. 1891, No. 3065 W. 7th Dec. 1893, No. 4196 C. 5th Dec. 1893, No. 3132 W. 5th Dec. 1893, No. 4148 C.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Funds.—Certain transfer of — in the West Coast division, sanctioned, and the Superintending Engineer directed to explain why an additional allotment of Rs. 3,000 required on account of the Kunuth bridge.	17th Mar. 1894, No. 772 W.	26th June 1893, No. 1668 W. 28th March 1893, No. 841 W. 21st Jan. 1893, No. 149 W. 26th June 1891, No. 1722 W.
Tents.—Letter from the Superintending Engineer, II Circle, requesting that his letter suggesting that Government should buy his — may be considered cancelled, recorded, and the allotment of Rs. 230 made in G.O., No. 681 W., dated 10th March 1894, resumed and added to the Provincial Reserve.	17th do. do. No. 773 W.	10th March 1894, No. 681 W. 30th Jan. 1894, No. 270 W. 23rd Nov. 1893, No. 3965 C. 18th Nov. 1893, No. 3859 C. 7th Nov. 1893, No. 3684 C. 21st Sept. 1893, No. 2435 W. 29th May 1893, Nos. 1417–18 W. 26th June 1891, No. 516 (Finl.).
Lighthouse at Coondapoor, South Canara district.—Letter from the Superintending Engineer, IV Circle, informing that the question of selection of the site for a proposed — may be kept in abeyance till the Presidency Port officer gives expression to his views in the matter, recorded.	17th do. do. No. 775 W.	30th Jan. 1894, Nos. 259–60 W. 15th March 1893, No. 742 W. 23rd Feb. 1894, No. 845 C. 22nd Jan. 1894, No. 272 C. 18th Jan. 1894, No. 194 C. 13th Dec. 1893, No. 3225 W.
Flood damages.—Proceedings, Public Works Department, Railway Branch, regarding — to the South Indian Railway during November 1893, communicated to the Superintending Engineers concerned.	17th do. do. No. 776 W.	26th Feb. 1894, Nos. 116–17 R.
Rents.—The figures given in the statement printed with G.O., No. 3337 W., dated 5th December 1892, giving data for calculation of — of buildings in the South Arcot division as regards the Assistant Superintendent's quarters at Tirukkóyilúr will remain unaltered for the present.	20th do. do. No. 780 W.	17th Jan. 1894, No. 172 C. 5th Dec. 1892, No. 3337 W. 23rd Dec. 1893, Nos. 3033–34 W.
Scheme for opening communication between the plains and the Upper Palnis, Madura district.—The establishment required by Mr. Wood to investigate the —, sanctioned with remarks.	20th do. do. No. 781 W.	1st Feb. 1894, No. 462 C. 30th Jan. 1894, No. 427 C. 20th Jan. 1894, No. 246 C 18th Dec. 1893, No. 4386 C. 15th Dec. 1893, No. 4313 C. 18th Dec. 1891, No. 5732 C. 7th Dec. 1891, No. 5495 C. 24th July 1891, No. 581 D.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
		(*Continued.*) 29th Jan. 1894, No. 388 C. 15th July 1891, No. 3317 C. 1st July 1893, No. 506 D. 28th April 1893, No. 70 D. 12th May 1892, No. 2475 C.
Inspection bungalow at Veerapandy, Madura district.—The provision of an —, sanctioned, and the execution of the work, deferred till funds become available.	20th Mar. 1894, No. 782 W.	7th Oct. 1892, No. 2806 W.
Bricks.—The sale of 10,000 stock — to the Madras Municipality at the stock rate *plus* 24½ per cent. for Public Works establishment charges, sanctioned.	20th do do. No. 783 W.	4th Nov. 1893, No. 2836 W. 29th Sept. 1893, No. 2496 W. 19th Aug. 1893, No. 2147 W. 23rd June 1893, No. 1653 W.
"*Indian Bradshaw.*"—Letter from the Examiner of Guaranteed Railway Accounts, Madras, stating that the Deputy Examiner at Trichinopoly is supplied with one copy only of the — and that he does not require any copy for his office, communicated to the Financial Department.	20th do. do. No. 784 W.	10th March 1894, No. 669 W. 23rd Feb. 1894, No. 837 C 2nd Jan. 1894, No. 3 C 8th Dec. 1893, No. 4219 C. 4th Dec. 1893, No. 3123 W. 18th Nov. 1893, No. 3874 C. 6th March 1893, No. 588 W. 16th Nov. 1892, No. 4755 C. 10th Nov. 1892, No. 4675 C.
Funds.—Certain transfer of —, sanctioned in the II Circle.	20th do. do. No. 788 W.	5th March 1894, No. 601 W. 14th Feb. 1894, No. 411 W.
Port officer's residence at Pámban.—Proceedings, Financial Department, providing funds for repairs to the —, communicated to the Superintending Engineer, VI Circle, and the Examiner, Public Works Accounts.	20th do. do. No. 789 W.	6th March 1894, No. 625 W. 11th Jan. 1894, No. 72 W. 11th Jan. 1894, No. 71 W.
Accountants.—Statement showing the proposed changes in the personnel of the establishment of —, approved.	20th do. do. No. 790 W.	......
Sea Custom House at Kallai, Malabar.—Proceedings, Revenue Department, approving the proposal to construct a new building for the —, communicated to the Superintending Engineer, IV Circle, for the preparation of the required plan and estimate.	20th do. do. No. 791 W.	7th Oct. 1892, No. 2806 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
D. Venkatasawmy, late clerk, office of the Executive Engineer, Rushikulya division, Public Works Department.—Proceedings, Pension Department, granting an invalid pension to —, recorded.	20th Mar. 1894, No. 792 W.	......
C. Narayanswami Nayudu, late clerk, office of the Kistna Western division.—Proceedings, Pension Department, granting a superannuation pension to —, recorded.	20th do. do. No. 793 W.	......
V C. Govinda Row, Storekeeper, Salem division.—The Examiner, Public Works Accounts, authorised to pass pay to— from 22nd to 30th December 1893.	20th do. do. No. 794 W.	......
Proposition statement for the establishment required for the scheme for draining the swamped lands on the north of Commamur canal, II Circle.—The — returned by the Examiner, Public Works Accounts, recorded.	20th do. do. No. 795 W.	10th March 1894, No. 672 W. 17th Jan. 1894, No. 34 I. 11th Oct. 1893, Nos. 857–58 I. 11th Feb. 1889, No. 62 I.
Mr. I. Inglis, Executive Engineer.—The action of the Superintending Engineer, I Circle, in directing —, who was, by mistake, relieved of his duties in the Yellamanchili sub-division, Vizagapatam division, on the 22nd February 1894, to take the levels of No. 9 distributary of the Rushikulya canal in order that he may not lose his services in the interregnum, approved.	20th do. do. No. 796 W.	3rd Feb. 1891, No. 497 C.
Waste ground opposite the Gosha Hospital, Chepâk Park.—Diwan Peishkar Sankariah informed that there is no objection to his using as a temporary measure the — for an evening party.	20th do. do. No. 797 W.	8th Sept. 1893, No. 2323 W. 18th July 1893, No. 1862 W. 15th May 1893, No. 1304 W. 12th April 1893, No. 1715 C.
North pier caisson.—Endorsement, Marine Department, transferring letter from the Chairman, Madras Harbour Trust Board, reporting that the — was successfully placed in position at the extremity of that pier head by Mr. Lee Pogson, the Board's Engineer, recorded.	21st do. do. No. 800 W.	.....
Blasting passages into certain lagoons at the Laccadive Islands.—The deputation of Mr. Baker, Assistant Engineer, to make the required investigations in connection with the proposed —, deferred with remarks.	21st do. do. No. 801 W.	2nd Nov. 1893, No. 2797 W. 1st Jan. 1893, No. 3555 C. 20th April 1893, No. 16 D. 14th Jan. 1893, No. 67 W. 10th Dec. 1892, No. 5249 C. 16th Nov. 1892, No $\frac{4785}{A}$ C. 29th April 1892, No. 1356 W. 19th March 1892, No. 924 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Watchman to look after the Jail buildings at Guntúr.—Sanctioning the employment of a — for two months.	21st Mar. 1894, No. 802 W.	20th Feb. 1894, No. 776 C. 17th May 1893, No. 1328 W. 14th April 1893, No. 1060 W. 28th March 1893, No. 840 W. 27th Sept. 1892, No. 4270 C. 28th April 1890, No. 1233 W.
Land required for the new Taluk Cutcherry at Vinukonda, Kistna district.—The publication of the notification for the acquisition of —, deferred as no funds have been allotted for the work.	21st do. do. No. 803 W.	9th Jan. 1894, No. 46 W. 22nd March 1892, No. 942 W. 7th Nov. 1891, No. 4913 C. 2nd Nov. 1891, No. 4837 C. 24th June 1891, No. 1692 W.
Rain-gauge pillars.—Rupees 270 allotted to meet the cost of — at certain stations in the Kurnool district, and the Superintending Engineer directed to arrange for the early execution of the works.	21st do. do. No. 804 W.	1st Dec. 1893, No. 3099 W. 13th Sept. 1893, No. 3078 C. 31st Aug. 1893, No. 770 D. 28th Aug. 1893, No. 754 D. 23rd Aug. 1893, No. 729 D. 16th Aug. 1893, No. 2108 W. 3rd Aug. 1893, No. 2009 W. 13th May 1893, No. 1295 W. 27th March 1893, No. 825 W.
New barracks, Calicut.—Sanction of the Government of India, Military Department, to the transfer of Rs. 872 to —, communicated to the officers concerned.	21st do. do. No. 805 W.	12th March 1894, No. 1124 C. 20th Feb. 1894, Nos. 480–81 W. 31st Jan. 1894, No. 285 W. 9th Jan. 1894, No. 46 W. 20th Sept. 1893, No. 2421 W. 13th Sept. 1893, No. 2364 W.
Despatch of correspondence to the Public Works Department, Madras.—Government of India, Public Works / Military Department, requested to address all communications intended for the Public Works Department, which cannot reach Madras by the 14th April 1894, to Ootacamund.	21st do. do. No. 807 W.	17th March 1893, No. 742 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Tents.—Letter from the Government of Bombay forwarding a copy of its resolution issuing orders on the subject of supply of — to Executive and Assistant Engineers of the Public Works Department of that Presidency, recorded.	24th Mar. 1894, No. 809 W.	10th Feb. 1894, No. 377 W. 20th Dec. 1893, No. 3322 W.
Assistant Engineers.—Orders of the Government of India requested as to the rates of Presidency allowances admissible to — of the 1st and 2nd grades under the old and new classifications.	24th do. do. No. 811 W.	13th Oct. 1893, No. 2604 W. 20th Feb. 1894, No. 775 C.
Lock bungalow at Bezwada.—Orders declining to give retrospective effect to G.O., No. 125 W., dated 16th January 1894, on the subject of rent of —.	24th do. do. No. 812 W.	28th Feb. 1894, No. 547 W. 12th Feb. 1894, No. 631 C. 16th Jan. 1894, No. 125 W. 17th Nov. 1893, No. 3845 C. 15th Jan. 1892, No. 139 W. 24th July 1891, No. 1994 W. 23rd Nov. 1893, Nos. 3033–34 W. 18th Oct. 1893, No. 2660 W. 31st March 1890, No. 1024 W. 1st Nov. 1889, Nos. 3095–96 W. 13th June 1893, No. 1568 W.
Old telegraph office building at Kurnool.—The — will, as proposed by the Superintending Engineer, be classed as Provincial in future instead of Imperial.	24th do. do. No. 813 W.	17th Feb. 1894, No. 732 C.
Mr. A. S. Russell, Executive Engineer, Buckingham Canal division—appointed to the charge of the current duties of the office of the Superintending Engineer, II Circle, in addition to his own duties on the departure of Mr. J. W. Martin on furlough and pending the appointment of an officer to the charge of the circle.	26th do. do. No. 814 W.	19th March 1894, No. 1264 C. 16th March 1894, No. 1222 C. 26th Jan. 1894, No. 359 C. 4th Jan. 1892, No. 22 W. 13th March 1894, No. 1128 C. 16th Feb. 1894, No. 445 W. 10th Feb. 1894, No. 365 W. 22nd Nov. 1893, No. 3021 W.
Mr. J. W. Martin, Superintending Engineer, II Circle—authorised to hand over charge of the II Circle to Mr. Russell personally at Madras.	28th do. do. No. 819 W.	17th Oct. 1892, No. 2893 W. 23rd July 1892, No. 2061 W. 25th Nov. 1891, No. 3157 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
		(*Continued.*) 26th March 1894, No. 814 W. 19th March 1894, No. 1264 C. 16th March 1894, No. 1222 C. 26th Jan. 1894, No. 359 C. 4th Jan. 1892, No. 22 W. 13th March 1894, No. 1128 C. 16th Feb. 1894, No. 445 W. 10th Feb. 1894, No. 365 W. 22nd Nov. 1893, No. 3021 W.
Hill tent.—Sanction accorded to the purchase of a — for the office of the Superintending Engineer, IV Circle, and to the lending of the same to the surveyor employed on the Bhavâni project.	28th Mar. 1894, No. 820 W.	20th March 1883, No. 906 W. 30th Jan. 1894, No. 270 W. 21st Sept. 1893, No. 2435 W. 16th April 1893, No. 1126 W.
Church at Ramandrug.—Proceedings, Ecclesiastical Department, stating that the Government will not object to the building known as the — being left in the charge of the Officer Commanding the station during the absence of the Government Chaplain on certain conditions, communicated to the Superintending Engineer, III Circle.	28th do. do. No. 821 W.	14th Nov. 1893, No. 2917 W. 14th Sept. 1893, No. 847 D. 20th Feb. 1892, No. 572 W. 17th Oct. 1891, No. 2746 W. 20th Dec 1893, No. 4414 C. 23rd Nov. 1893, No. 3949 C.
Postal Telegraph combined office at Ganjám new port.—Proceedings, Revenue Department, stating that the — was permanently closed on the 7th March 1894, communicated to the Superintending Engineer, I Circle.	28th do. do. No. 822 W.	......
Rent.—The remission of the — of the Collector's residence at Cuddalore from the 12th February 1894 to the date of re-occupation after completion of the repairs now in progress, sanctioned, and a copy of these Proceedings ordered to be forwarded to the Government of India.	28th do. do. No. 823 W.	25th Jan. 1894, No 226 W. 1st Sept. 1893, No. 2250 W. 6th July 1893, No. 1758 W. 11th Aug. 1890, No. 2185 W. 1st July 1890, Nos. 1808-9 W. 5th Dec. 1892, No. 3337 W. 28th June 1892, No. 1878 W. 26th Aug. 1891, No. 2296 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
		(*Continued.*) 6th June 1891, No. 319 D. 16th Jan. 1891, No. 228 C.
Forwarded	28th Mar. 1894, No. 824 W.	......
Periyár project.—The General Superintendent, Public Works Stores, directed to prepare a special indent on the Home Government for the pulley wheel required for the Priestman's steam dredger at the —.	28th do. do. No. 826 W.	16th Nov. 1891, Nos 3076–77 W. 16th Nov. 1891, No. 3075 W.
Funds.—Superintending Engineer, I Circle, informed by wire that an additional allotment of Rs. 1,300 for Ellore Taluk office has been sanctioned from Provincial Reserve.	28th do. do. No. 827 W.	......
Municipal budget.—Proceedings, Local and Municipal Department, reviewing the Ellore — for 1894–95, communicated to the Superintending Engineer, I Circle.	28th do. do. No. 828 W.	......
Administration Report, Public Works Department, Madras.—Intimation of the receipt by the Librarian of the Public Library, Victoria, of the —, recorded.	29th do. do. No. 829 W.	......
Asphalte.—The local purchase of five tons of — required for cutcherries at Atmakur and Gudur in Nellore division, at a cost of Rs. 342–8–0, sanctioned.	29th do. do. No. 830 W.	20th July 1893, No. 1880 W. 2nd July 1886, No. 1679 W. 23rd Nov. 1893, No. 3045 W. 4th Oct. 1893, No. 2528 W. 7th March 1893, No. 609 W.
Warm clothing.—The estimate of Rs. 520 for — required during 1894–95 for inferior servants employed in No. 1 Periyár division, sanctioned.	29th do. do. No. 831 W.	16th Nov. 1893, No. 2958 W. 28th March 1893, No. 848 W. 9th July 1892, No. 1983 W.
Revenue Board office buildings, Chepák.—Proceedings of the Board of Revenue suggesting further additions and improvements to the —, communicated to the Consulting Architect who will include this proposal in the estimate called for in G.O., No. 683 W., dated 12th March 1894.	29th do. do. No. 832 W.	12th March 1894, No. 683 W.
A. Runga Row, late Accountant, Public Works Department.—Declining to reconsider the orders already passed in regard to the dismissal of —.	29th do. do. No. 833 W.	27th Oct. 1893, No. 2760 W. 18th May 1893, No. 1349 W. 24th April 1893, No. 1134 W. 11th Jan. 1893, No. 37 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
		(*Continued.*) 30th March 1893, No. 880 W. 18th April 1893, No. 1086 W. 28th March 1893, No. 1460 C. 5th Nov. 1892, No. 3037 W. 21st Jan. 1893, No. 151 W. 21st April 1893, No. 1107 W. 20th March 1893, No. 773 W. 17th Dec. 1892, No. 3154 W. 23rd Sept. 1892, No. 2649 W. 29th Sept. 1892, No. 2703 W. 30th March 1893, No. 880 W. 16th March 1889, No. 805 W.
New pier at Tuticorin.—Endorsement from the Superintending Engineer, VI Circle, reporting the depth of water at which the present pier terminates and stating that this depth will be sufficient for the —, recorded.	29th Mar. 1894, No. 834 W.	5th March 1894, No. 999 C. 19th March 1894, No. 1269 C. 17th March 1894, No. 1241 C. 10th July 1885, No. 1598 W. 16th March 1894, No. $\frac{1221}{A}$ C. 15th March 1894, No. 1190 C. 15th March 1894, No. 1189 C. 14th March 1894, No. 1144 C. 28th Feb. 1894, No. 552 W. 7th July 1893, No. 529 D. 27th Feb. 1894, No. 538 W. 25th Jan. 1894, No. 232 W. 19th Jan. 1894, No. 167 W. 8th Jan. 1894, No. 14 W. 29th Nov. 1893, No. 4019 C. 18th Jan. 1894, No. 165 W. 6th Dec. 1893, No. 4176 C. 2nd Nov. 1893, No. 2796 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
		(*Continued.*) 2nd Nov. 1893, No. 2794 W. 2nd Nov. 1893, No. 2795 W. 21st Sept. 1892, No. 2622 W. 21st Sept. 1892, No. 2621 W. 10th Jan. 1893, No. 22 W.
Military Works Funds.—Letter from the Government of India, Military Department, requesting that in all cases of applications for additional allotments of — to cover the cost of carrying out works, repairs, &c., the exact amount of the additional grant required may be distinctly stated, recorded.	29th Mar. 1894, No. 835 W.	......
Venkataratha Iyer, late maistry, Negapatam division.—Endorsement from the Superintending Engineer, V Circle, forwarding copy of a letter from the 1st grade Pleader, Negapatam, reporting that —, against whom a warrant of arrest was issued for misappropriating the proceeds of the sale of certain trees on the banks of the Thircodiyar, has absconded, recorded.	29th do. do. No. 836 W.	15th Feb. 1892, No. 481 W. 16th Jan. 1892, No. 157 W.
Tents.—Letter from Mr. J. W. Martin, Superintending Engineer, II Circle, reporting that he sold his — to a gentleman at Guntúr for the price he offered to accept from Government, recorded.	29th do. do. No. 837 W.	17th March 1894, No. 773 W. 10th March 1894, No. 681 W.
Funds.—Superintending Engineer, II Circle, informed by wire of the sanction of transfer of Rs. 300 from Avanigedda Sub-Magistrate's cutcherry to the Taluk cutcherry at Gannavaram, Kistna Eastern division.	29th do. do. No. 838 W.	......
Sanitary inspection report on Periyár camp.—Letter from the Superintendent of Works, No. I Periyár Division, returning, with remarks, the — by the District Medical and Sanitary officer, Madura, recorded.	29th do. do. No. 844 W.	5th March 1894, No. 1000 C.
Asphalte.—The local purchase of 3½ tons of — required for the construction of a Taluk cutcherry at Bhaváni, Coimbatore division, sanctioned.	29th do. do. No. 845 W.	......
Temporary Overseer V. Aravamuthu Aiyangar.—Directing the Examiner, Public Works Accounts, to admit the cost of the conveyance by railway of the horse of — from Madura to Madras, and fixing his pay, for the period of his employment in the head office of the Tank Restoration Scheme, at Rs. 125 per mensem.	29th do. do. No. 846 W.	......
Ready mixed chocolate paint.—Local purchase of 16 kegs of — required for special repairs to the Lawrence Asylum School building, Coimbatore division, sanctioned.	29th do. do. No. 847 W.	......

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Mr. A. Taylor.—The appointment of — as driver of the steam dredger in No. I Periyár division on a salary of Rs. 150 per mensem, sanctioned.	29th Mar. 1894, No. 848 W.	12th Aug. 1893, No. 2073 W.
Military Students.—Ordered that a reply be sent to the Government of India stating that this Government accepts the decision of the Government of India that no alteration can be made in the rule under which — of the Indian Engineering Colleges join the Public Works Department as Overseers, 1st grade.	30th do. do. No. 849 W.	15th March 1894, No. 1192 C. 23rd Oct. 1893, Nos. 2685–86 W. 19th June 1893, Nos. 1626, $\frac{1626}{A}$ W. 13th June 1893, No. 386 D. 12th Sept. 1888, Nos. 2829–30 W. 21st May 1886, No. 1902 C. 22nd March 1886, No. 755 W. 26th Jan. 1886, Nos. 221–22 W.
Government of India addressed	30th do. do. No. 850 W.	......
Soldier Students.—Letter from the Government of India, Public Works Department, inquiring when the communication regarding the raising of the standard of the examination for entrance to the Madras College of — may be expected, recorded with reference to G.O., No. 850 W., dated 30th March 1894.	30th do. do. No. 851 W.	23rd Oct. 1893, No. 2686 W. 19th June 1893, No. $\frac{1626}{A}$ W. 19th June 1893, No. 1626 W.
Mr. F. W. Eicke, Examiner, Public Works Accounts, Rangoon.—Letter from the Government of India intimating the transfer of — to the office of the Examiner, Public Works Accounts, Madras, and requesting that on Mr. Eicke's arrival, Mr. P. J. Creameor, Deputy Examiner, be instructed to proceed to Lahore, communicated to the Examiner, Public Works Accounts, with instructions.	30th do. do. No. 852 W.	......
Rent.—Ordered that the Government of India be addressed on the question of calculation of — of a military building in the fort at Tellicherry occupied as an armoury by the Malabar Volunteer Rifles.	30th do. do. No. 853 W.	8th Feb. 1894, No. 545 C. 2nd Jan. 1894, Nos. 5–6 W. 11th Sept. 1893, No. 831 D. 15th Aug. 1892, No. 2251 W. 31st March 1892, No. 1033 W. 3rd Feb. 1891, No. 330 R.
Government of India addressed	30th do. do. No. 854 W.	......
Statement of objectionable items.—Orders on the — in the accounts of Executive Engineers remaining unremedied to end of December 1893, No. I Periyár division.	30th do. do. No. 855 W.	10th Feb. 1894, No. 378 W. 18th Jan. 1894, No. 153 W. 16th Dec. 1893, No. 3267 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
		(*Continued.*) 7th Dec. 1893, No. 3189 W. 24th Oct. 1893, No. 2704 W. 25th Sept. 1893, No. 2468 W.
Major O. V. Boddy, R.E.—Sanction accorded to — taking over charge of the VI Circle from Lieut.-Colonel Smart, R.E., at Madras.	30th Mar. 1894, No. 856 W.	......
Exchange compensation allowance.—Mr. R. Parsons informed that his memorial to the Government of India praying for the grant to him of — has been rejected.	30th do. do. No. 857 W.	21st Dec. 1893, No. 3330 W. 11th Nov. 1893, No. 3728 C. 6th Nov. 1893, No. 2853 W. 13th Oct. 1893, No. 1039 D.
London supplies.—Rupees 49,792, being the excess allotment for — during the current official year, withdrawn and credited to the Provincal Reserve.	30th do. do. No. 858 W.	11th Oct. 1893, No. 3326 C. 23rd Feb. 1894, No. 838 C. 10th May 1893, No. 1274 W.
Central Survey office, Madras.—Proceedings, Revenue Department, regarding the removal of the — from Chepâk and Vepery to the Mount Road, recorded, and the request of the Superintendent to put up a photographic room at the Mount Road office, communicated to the Consulting Architect for the preparation of the required estimate.	30th do. do. No. 859 W.	......
T. Subba Row, temporary clerk, Rushikulya division.—Proceedings, Educational Department, sanctioning the exemption of — from the Examination rules until the 30th November 1894, communicated to the Superintending Engineer, I Circle.	30th do. do. No. 860 W.	14th March 1894, No. 1158 C. 27th Feb. 1894, No. 902 C. 17th Feb. 1894, No. 738 C.
Mr. T. W. Platel, Accountant, office of the Examiner, Public Works Accounts, Madras.—Presidency allowance at Rs. 15 per mensem with effect from 21st March 1894 sanctioned to —.	30th do. do. No. 861 W.	......
Chapter III, Vol. II of the Public Works Department Code.—Letter from the Government of India requesting that it may be arranged to make 28 copies of — available, out of the 200 copies supplied, for distribution to certain Examiners' offices, communicated to the Superintendent, Government Press, with instructions.	30th do. do. No. 862 W.	2nd March 1894, No 562 W. 15th Feb. 1894, Nos. 417-18 W. 14th Dec. 1893, Nos. 3240-41 W. 14th July 1892, No. 2008 W. 2nd June 1892, No. 1667 W.
Copy of the above forwarded to the Government of India.	15th do. do. No. 863 W.	......

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Statement of payments made in England on account of stores and freight, &c., despatched to India during February 1894, *Madras, Provincial and Local Fund Public Works.*—The —, communicated to the officers concerned.	30th Mar. 1894, No. 864 W.	3rd March 1894, No. 597 W. 8th Feb. 1894, No. 357 W. 15th Jan. 1894, No. 84 W.
Indents.—Proceedings, Financial Department, communicating despatch from the Secretary of State sanctioning compliance with the — forwarded for copper sheets for sheathing wooden lock gates on the Buckingham canal, for a steam tug required for the Periyár project works, and for canvas hose for the steam fire-engine at Chepâk, Madras.	30th do. do. No. 865 W.	8th Sept. 1893, No 2319 W. 8th Sept. 1893, No. 2318 W. 3rd Nov. 1893, No. 2823 W. 3rd Nov. 1893, No. 2822 W. 13th Oct. 1893, No. 2608 W. 13th Oct. 1893, No. 2607 W.
Prosecution of Subraya Chetty, Dindigul sub-division. — Orders declining to bear the cost of —.	30th do. do. No. 868 W.	20th Jan. 1894, No. 179 W.
Sub-Registrar's office at Pollâchi, Coimbatore division. —Rupees 1,000 from the allotment for the —, resumed and credited to the Provincial Reserve.	30th do. do. No. 869 W.	20th Feb. 1894, No. 489 W. 1st Feb. 1893, No. 220 W.
Stores.—Local purchase of 11 cwts. of galvanized barbed wire required for the Collector's residence at Chatrapur, Ganjám division, sanctioned.	30th do. do. No. 870 W.	......
Stores.—Local purchase of 12 India-rubber valves required for use in the Rushikulya division, sanctioned	30th do. do. No. 871 W.	......
P. Subbarayudu, late clerk in the Gôdávari Western division.—The retention of the services of — from the 15th to the 22nd November 1893, sanctioned.	30th do. do. No. 872 W.	17th March 1894, No. 767 W. 22nd Dec. 1893, No. 4455 C.
A. Varadarajulu Mudaliar, late clerk, office of the Superintending Engineer, V Circle.—Suggestion of the Examiner, Public Works Accounts, that — be considered as having retired from the service from the 25th January 1892, accepted, and the pension admissible to him under the rules, granted.	30th do. do. No. 873 W.	......
V. Aravamuthu Aiyangar, temporary overseer.—The grant of an advance of travelling allowance from Madras to Dowlaishweram to —, sanctioned, and the amount of railway fare sanctioned for the conveyance of his horse from Madura to Madras, ordered to be disbursed, and the Superintending Engineer, I Circle, directed to pay his travelling allowance in advance from Dowlaishweram to place of posting in the circle.	30th do. do. No. 874 W.	21st March 1894, No. 1323 C. 2nd March 1894, No. 950 C. 26th Jan 1894, No. 381 C. 25th Jan. 1894, No. 343 C. 5th Dec. 1893, No. 4157 C. 28th July 1893, No. 644 D. 2nd June 1893, No. 300 D. 11th July 1893, No. 549 D.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
		(*Continued.*) 26th May 1893, No. 240 D. 19th May 1893, No. 220 D. 19th May 1893, No. 219 D. 24th Oct. 1893, No. 3429 C. 2nd June 1886, No. 1396 W.
Budget.—Proceedings, Local and Municipal Department, reviewing the Chingleput District Board — for 1894–95, communicated to the Superintending Engineer, V Circle.	30th Mar. 1894, No. 875 W.	......
Dhárákóta and Bodagada estates.—Revenue endorsement forwarding Proceedings of the Court of Wards ordering the provision of certain funds for works in the —, communicated to the Superintending Engineer, I Circle.	30th do. do. No. 876 W.	20th Feb. 1894, No. 490 W.
Volunteer officers.—Intimation from the Government of India that, in conformity with the practice in England, the rank of — will be recognised when they attend levees in uniform, communicated to officers of the Public Works Department.	30th do. do. No. 877 W.	6th Sept. 1893, No. 2294 W. 8th May 1893, No. 1249 W. 23rd Feb. 1893, No. 476 W. 25th Nov. 1892, No. 3240 W.
"*Indian Engineer.*"—Financial Government Order requesting the Manager, —, to continue the supply of his publication to certain officers named, recorded.	30th do. do. No. 878 W.	3rd Feb. 1893, No. 258 W.
Supply of official publications.—Circular from the Government of India regarding the —, recorded.	30th do. do. No. 879 W.	29th Jan. 1894, No. 242 W. 6th March 1893, No. 588 W. 21st Feb. 1889, No. 536 W. 26th Jan. 1888, No. 314 W.
Books and periodicals.—Proceedings, Financial Department, recording resolution in the Finance and Commerce Department, No. 2980, dated 25th August 1894, laying down rules for the purchase of — at the public expense, recorded.	30th do. do. No. 880 W.	......
Titles.—Proceedings, Political Department, directing, with remarks, that the returns of new — granted or assumed and casualties for the year 1893 be forwarded to the Government of India, recorded.	30th do. do. No. 881 W.	11th April 1893, No. 976 W. 24th Nov. 1892, No. 4953 C. 31st Oct. 1892, No. 2994 W. 26th Aug. 1889, No. 2351 W. 21st Dec. 1886, No. 3369 W. 3rd Oct. 1885, No. 2291 W. 1st June 1885, No. 1262 W.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
C. Shunmuga Mudaliar, late Local Fund Overseer, Chittoor.—Pension Government Order granting to — the full compensation pension admissible under the rules, recorded.	30th Mar. 1894, No. 882 W.	29th Jan. 1894, No. 249 W.
Report on Native newspapers for fortnight ending 28th February 1894, recorded.	30th do. do. No. 883 W.	......
Mr. Sherlock-Hubbard, Examiner, Public Works Accounts.—Application from — for privilege leave for three months from 6th May 1894, ordered to be forwarded to the Government of India.	31st do. do. No. 886 W.	......
Forwarded accordingly	31st do. do. No. 887 W.	......
Move of Government offices to the Hills.—Proceedings, Financial Department, directing, with remarks, that the statement showing the expenditure incurred on account of the — in 1893 be forwarded to the Home Government, recorded.	31st do. do. No. 889 W.	18th March 1893, No. 760 W.
Public Works Stores division.—Sanctioning modification of grants and the estimate of Rs. 3,000 for the local supply during 1893-94 of stores to the —.	31st do. do. No. 890 W.	15th Dec. 1893, No. 3261 W. 4th Nov. 1893, No. 2837 W. 10th May 1893, No. 1275 W. 10th May 1893, No. 1274 W.
Archæological works.—A portion of the grant for conservation of —, resumed and credited to the Provincial Reserve.	31st do. do. No. 891 W.	12th April 1893, Nos. 1013–14 W.
Funds.—Certain appropriations made from the Provincial Reserve for the II and VI Circles and the Consulting Architect's division.	31st do. do. No. 891/A W.	1st Nov. 1889, Nos. 3082–83 W. 27th Nov. 1893, No. 3058 W. 11th Oct. 1893, No. 3327 C. 20th July 1893, No. 2672 C. 23rd March 1893, No. 797 W. 4th March 1893, No. 1021 C. 2nd March 1894, No. 565 W. 21st Feb. 1894, No. 496 W. 5th March 1894, No. 601 W. 20th March 1894, No. 781 W. 20th Jan. 1894, No. 246 C.
Mr. Marshall, Assistant Engineer.—Orders increasing the pay of — to Rs. 400 per mensem from the 1st October 1893.	31st do. do. No. 892 W.	16th Jan. 1894, No. 161 C.

Subjects.	Number and Date of Order.	Numbers and Dates of previous Orders.
Provincial objectionable item statement.—Examiner's proposals for the utilizing of the Divisional objectionable item statement as the — in the case of the Consulting Architect and No. I Periyár divisions, approved.	31st Mar. 1894, No. 893 W.	8th June 1893, No. 1535 W. 16th Feb. 1889, No. 470 W. 14th Sept. 1888, No. 2871 W. 20th March 1888, No. 916 W.